

THE CAPACITY AND TRANSFORMATIVE ROLE OF UNEXPECTED EXPENDITURE (BTT) UNDER REGIONAL FISCAL UNCERTAINTY: A SYSTEMATIC LITERATURE REVIEW

Fransiskus Lucky Arif Wicaksana¹, Alfitri², Raniasa Putra³

Universitas Sriwijaya/ Master of Public Administration

Email: franciskus.wicaksana@gmail.com

Fransiskus.wicaksana@gmail.com

Received: 01/02/2026 | Revised: 20/02/2026 | Accepted: 05 /03/2026 | Published: 19/03/2026

Abstract

Unexpected Expenditure (BTT) is a fiscal instrument within the Regional Revenue and Expenditure Budget (APBD) designed to respond to emergency conditions and unforeseen uncertainties. Despite its strategic role as a regional fiscal buffer, existing studies present fragmented findings regarding its effectiveness and implementation. This study synthesizes the existing literature to examine regulatory dynamics, the transformation of BTT's role, fiscal capacity, and governance challenges in its implementation within local governments. This study employs a Systematic Literature Review (SLR) approach following the PRISMA protocol. A systematic search across Google Scholar and Scopus via Publish or Perish identified publications from 2020 to 2025. From 635 identified documents, 25 articles met the inclusion criteria and were analyzed using a thematic synthesis approach. The thematic synthesis indicates four major themes: regulatory dynamics and administrative compliance, the transformation of BTT's role in multi-disaster response, fiscal capacity and budget performance, and operational governance challenges. The results indicate that BTT has evolved from a passive budget component into a more adaptive fiscal instrument capable of responding to various crises, including natural and non-natural disasters. However, its effectiveness remains constrained by structural challenges, including regulatory volatility, limited bureaucratic capacity, issues with beneficiary data accuracy, and human resource competency limitations. Additionally, the non-cumulative design of BTT prevents unspent funds from being accumulated as long-term fiscal reserves. Therefore, policy reorientation and strengthened governance capacity are necessary to optimize the role of BTT as a regional fiscal resilience instrument.

Keywords: *Unexpected Expenditure (BTT) , Uncertainty Regional Fiscal , Capacity Fiscal , Regional Financial Governance , APBD.*

1. INTRODUCTION

Unexpected Expenditure (BTT) is a fiscal instrument within the Regional Revenue and Expenditure Budget (APBD) designed to address emergency conditions and unforeseen uncertainties that cannot be predicted during the budgeting process. Following the issuance of Minister of Home Affairs Regulation Number 77 of 2020, regional financial management has undergone significant restructuring to clarify the classification, budgeting mechanisms, and accountability of BTT. In practice, BTT has attracted increasing academic attention, particularly in response to the rising frequency of natural disasters, the COVID-19 pandemic, and ongoing socio-economic crises at the regional level. Several studies position BTT as an adaptive fiscal instrument capable of functioning as a buffer to maintain the continuity of public services, especially within local governments in Indonesia. However, other studies highlight persistent challenges, including governance issues, limited fiscal capacity, administrative rigidity, and low budget realization effectiveness. The existing body of literature demonstrates fragmented empirical findings and has yet to produce a coherent conclusion regarding the strategic role of BTT. While some studies emphasize its responsiveness to fiscal shocks, others indicate that BTT faces significant structural constraints in implementation. This inconsistency creates conceptual ambiguity as to whether BTT truly functions as a fiscal risk management instrument or merely fulfills administrative compliance within the APBD structure. Furthermore, there is no established academic consensus, indicating a significant knowledge gap in understanding how regulatory dynamics, role transformation,

CAPACITY AND TRANSFORMATION OF THE ROLE OF UNEXPECTED EXPENDITURE (BTT) IN REGIONAL FISCAL UNCERTAINTY: A SYSTEMATIC LITERATURE REVIEW

Fransiskus Lucky Arif Wicaksana *et al*

fiscal capacity, and governance interact to shape BTT performance in practice. Therefore, a systematic synthesis of the existing literature is necessary to identify patterns, reconcile empirical contradictions, and develop a more integrative conceptual framework regarding the role of BTT in regional financial management.

a. Research Questions

Based on the aforementioned issues, this study formulates the following research questions:

1. **RQ1:** How are regulatory dynamics and administrative compliance of Unexpected Expenditure (BTT) implemented by local governments?
2. **RQ2:** How has the role of BTT transformed in responding to various types of uncertainty, including both natural and non-natural disasters?
3. **RQ3:** How does regional fiscal capacity affect budget performance and the effectiveness of BTT?
4. **RQ4:** What are the operational governance challenges that affect BTT implementation in the field?

b. Research purposes

Based on the uncertainty in the existing discourse and the fragmentation of empirical evidence discussed above, this study aims to provide a comprehensive synthesis of the literature on Unexpected Expenditure (BTT). Specifically, this study pursues the following objectives:

1. To evaluate how the concept of BTT is defined and how local governments respond to fluctuating regulatory dynamics.
2. To identify the role of BTT in responding to various types of uncertainty, both as a disaster recovery instrument for natural disasters and as a social safety net in non-natural disasters.
3. To analyze the structural and operational constraints, as well as the key determinants influencing the accountability and effectiveness of BTT utilization in practice.

2. RESEARCH METHOD

a. Research Design

This study employs a Systematic Literature Review (SLR) method. According to Kitchenham and Charters (2007), an SLR is a form of secondary research that applies a well-defined methodology to identify, analyze, and interpret all available evidence related to a specific research question in an unbiased and replicable manner. This method was selected to provide a rigorous and objective evaluation of the research topic using a reliable, systematic, and transparent approach. As a form of secondary research, this study examines individual studies, commonly referred to as primary studies. The primary objective of applying this method is to synthesize existing evidence and to identify research gaps in the current literature, thereby suggesting directions for future research (Kitchenham & Charters, 2007). The study selection process in this systematic review was conducted in accordance with the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) guidelines developed by Liberati *et al.* (2009). The adoption of the PRISMA protocol ensures transparency, completeness, and accuracy in reporting, enabling readers to assess the strengths and limitations of the resulting synthesis. The selection process is visually represented through four main phases: (1) identification of literature from various sources, (2) screening for duplicates and relevance, (3) eligibility assessment of full-text articles, and (4) final inclusion of studies. The use of this protocol ensures that all stages of data selection are conducted systematically, well-documented, and replicable.

b. Data Sources and Search Strategy

The data used in this study are secondary data obtained through a systematic literature search. The search was conducted using two major academic databases, namely Google Scholar and Scopus, through the Publish or Perish (PoP) software (version 8). These databases were selected due to their extensive coverage of both Indonesian local literature and international publications. The search strategy employed a combination of keywords and Boolean operators to identify relevant articles. The keywords used included: “Belanja Tidak Terduga,” “Belanja Tak Terduga,” and “BTT.” These keywords were deliberately specified to ensure that the search results closely aligned with the scope of the study. The literature search was limited to publications from 2020 to 2025. This timeframe was selected based on the consideration that the primary regulatory framework governing unexpected expenditure was established in 2020, namely the Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management. The inclusion of studies up to 2025 allows for the capture of medium-term evaluation studies and post-crisis impacts.

CAPACITY AND TRANSFORMATION OF THE ROLE OF UNEXPECTED EXPENDITURE (BTT) IN REGIONAL FISCAL UNCERTAINTY: A SYSTEMATIC LITERATURE REVIEW

Fransiskus Lucky Arif Wicaksana et al

To ensure the comprehensiveness of the literature search, additional relevant studies were identified using a backward snowballing technique. According to Wohlin (2014), this method is a systematic approach for identifying additional studies by examining the reference lists of articles that have already met the selection criteria (referred to as the start set). Following the snowballing procedure, the process began with a review of titles and publication contexts within the reference lists to filter potentially relevant studies. This was followed by an evaluation of abstracts and full texts to determine their eligibility (Wohlin, 2014). This step was employed as a complementary strategy to capture key literature that may not have been indexed or retrieved through the initial search string, thereby strengthening the validity of the synthesized findings. To ensure the relevance and quality of the extracted data, the following inclusion and exclusion criteria were applied.

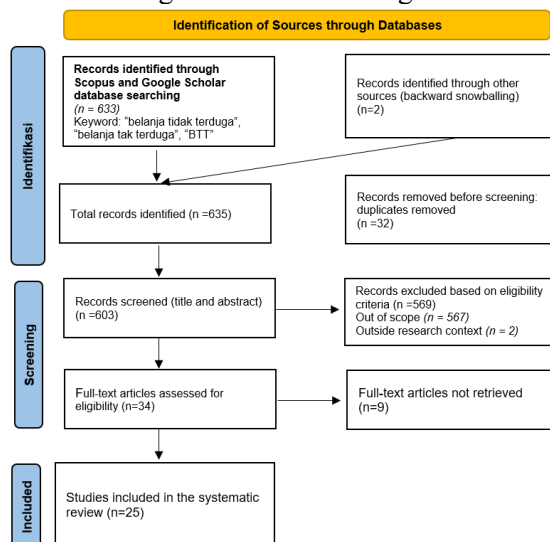
Table 1. Inclusion and Exclusion Criteria for Reference Selection

Criteria	Inclusion	Exclusion
Article type	Academic articles (conceptual and empirical)	Non-academic articles (e.g., opinion pieces, news, and editorials)
Research objects and topics	BTT budgeting within the Regional Revenue and Expenditure Budget (APBD) in local governments in Indonesia	Central government or private sector organizations
Language	Indonesian and English	Languages other than Indonesian or English
Publication period	2020-2025	Before 2020 or after 2025
Accessibility	Publicly accessible	Not publicly accessible

c. Analysis Process

The study selection process was conducted through a series of systematic stages following the PRISMA flow diagram. From the initial search across the selected databases, a total of 635 documents were identified. The first stage involved the removal of duplicate records, in which 32 duplicated documents were excluded, resulting in 603 unique documents for further processing. During the screening and eligibility assessment stage, the researchers reviewed the titles and abstracts of these 603 documents. Based on this review, 34 articles were identified as relevant to the research focus. From these 34 articles, 9 documents were excluded due to inaccessibility of the full text. Consequently, a total of 25 articles met the inclusion criteria and were deemed eligible for inclusion in the systematic review. The data from the selected studies were then extracted and analyzed using a thematic synthesis approach. This method was chosen to systematically identify, analyze, and report patterns (themes) emerging from the data. The findings were categorized into four main themes aligned with the research questions: (1) regulatory dynamics and administrative compliance, (2) transformation of BTT's role in multi-disaster response, (3) fiscal capacity and budget performance, and (4) operational governance challenges.

Figure 1. PRISMA diagram



Source: Generated by the author

3. RESULTS

a. Profile and Characteristics of the Literature

The systematic search identified a total of 25 studies that met the eligibility criteria for inclusion in the synthesis. An analysis of the bibliometric characteristics of the selected literature reveals several significant patterns related to temporal distribution, publication type, geographic coverage, and methodological approaches. The distribution of publication years indicates a sharp increase in academic attention during the period 2020 to 2022. This trend confirms that the discourse on BTT has been strongly influenced by emergency responses to the COVID-19 pandemic. In terms of publication characteristics, an important finding is that the literature is dominated by works not published in reputable academic journals. The prevalence of grey literature, such as undergraduate theses, dissertations, and master's theses, suggests that research on BTT remains at an early exploratory (preliminary) stage. Consequently, existing studies tend to be descriptive and evaluative in nature, with limited contribution toward the development of robust theoretical frameworks.

From a geographical perspective, studies on BTT are widely distributed across various regions in Indonesia, including Sumatra (Aceh, Langkat, Palembang, Padang), Java (Sidoarjo, Trenggalek), Kalimantan (Banjarbaru, Palangka Raya), Sulawesi (Manado, Mamuju), Bali–Nusa Tenggara (Kupang, Karangasem), and Papua (Manokwari, Yapen). This wide spatial distribution highlights that challenges in BTT management constitute a systemic national issue. However, the predominance of single-case studies at the local level has resulted in fragmented (siloe) knowledge. To date, there is a lack of in-depth cross-regional comparative studies examining differences in BTT effectiveness between regions with high fiscal capacity (e.g., Java) and those facing geographical constraints (e.g., outer regions). A review of research approaches shows a clear dominance of qualitative methods. These studies generally focus on process evaluation, procedural compliance, and the identification of implementation barriers, often through interviews with government officials. In contrast, quantitative studies are relatively limited and primarily examine the impact of BTT on macro-fiscal variables such as financial performance, budget absorption, and fiscal deficits. This methodological imbalance results in an abundance of evidence explaining “how” procedures are implemented, but a relative lack of robust statistical evidence addressing “to what extent” BTT affects regional fiscal stability.

More specifically, descriptive qualitative approaches dominate the literature (16 studies or 64%), typically emphasizing procedural compliance and operational constraints through in-depth interviews with public officials. Meanwhile, quantitative approaches (7 studies or 28%) commonly employ regression analysis or mean comparison tests to assess the impact of BTT on macro-fiscal indicators, such as financial performance and budget surplus (SiLPA). The remaining studies consist of conceptual or literature-based analyses (2 studies), which focus on theoretical foundations in public sector accounting and fiscal policy. A critical review of the existing literature also reveals a tendency toward methodological simplification. In several studies, program effectiveness is equated with high levels of budget absorption. This output-oriented administrative approach is problematic, as high budget

CAPACITY AND TRANSFORMATION OF THE ROLE OF UNEXPECTED EXPENDITURE (BTT) IN REGIONAL FISCAL UNCERTAINTY: A SYSTEMATIC LITERATURE REVIEW

Fransiskus Lucky Arif Wicaksana et al

realization does not necessarily correlate with the achievement of substantive outcomes or the resolution of real-world problems.

b. Thematic Findings

Based on the analysis of the selected studies, the role of BTT appears to have shifted from a passive budgetary allocation to a more adaptive (agile) fiscal instrument. Evidence from the literature indicates that BTT has evolved beyond its traditional function of natural disaster mitigation to encompass responses to non-natural crises, as well as the provision of social safety nets that are crucial for maintaining local economic stability. This regulatory flexibility has the potential to enhance the resilience of local governments in addressing multidimensional shocks. However, frequent policy adjustments and directives from the central government often generate ambiguity at the implementation level. The effectiveness of BTT utilization is strongly influenced by regional fiscal capacity and financial independence. Regions with higher fiscal autonomy tend to demonstrate more optimal budget absorption performance compared to those that rely heavily on central government transfers. Nevertheless, increases in budget allocations do not necessarily correspond to improved absorption performance. Empirical studies suggest that the main constraints stem from issues related to data validity and the limited capacity of human resources in managing substantial fiscal discretion. These findings highlight the need to strengthen internal control systems to ensure the accountability and effectiveness of BTT utilization.

4. DISCUSSION

This section synthesizes and critically engages the findings from the literature to address the research questions concerning regulatory dynamics, the role of BTT under conditions of uncertainty, and governance challenges. The discussion moves beyond descriptive synthesis by examining why these phenomena emerge, through a comparison of empirical evidence and conceptual foundations.

a. Dynamics of Concepts and Regulations

Conceptually, Unexpected Expenditure (BTT) is grounded in the normative framework of public financial regulation, primarily referring to Government Regulation No. 12 of 2019. BTT is classified as a budgetary allocation for emergency situations, urgent needs, and the reimbursement of excess regional revenues (Johannes & Warongan, 2023). The fundamental characteristic of this instrument lies in its irregular and non-recurring nature, positioning it as a primary fiscal safety valve within the Regional Revenue and Expenditure Budget (APBD) (Sugiri, 2021). Despite functioning as a fiscal flexibility instrument, the design of BTT in Indonesia differs fundamentally from the globally recognized concept of a Rainy-Day Fund (RDF). Unlike RDFs, BTT is non-cumulative and expires at the end of the fiscal year (Panjaitan, 2020). This mechanism constrains the development of long-term fiscal resilience, as budgetary efficiency is not transformed into precautionary savings but instead results in budget surpluses (SiLPA), which may indicate inefficiencies in planning.

b. Regulatory Volatility and the Administrative Compliance Dilemma

Administrative compliance with the legal framework has generally been pursued by local governments. Technical processes, ranging from budget proposal submission to reporting, are largely aligned with the Ministry of Home Affairs Regulation No. 77 of 2020 (Johannes & Warongan, 2023). From an accounting perspective, local governments have also adopted recognition standards consistent with Government Accounting Standards (Lengkong & Tinangon, 2022). However, substantive effectiveness is often undermined by regulatory volatility at the central level. For instance, the Riau Provincial Government revised its budget implementation document up to four times within a single fiscal cycle (Basri & Gusnardi, 2021). Such fluctuations create uncertainty at the level of implementing agencies (OPDs), where officials tend to adopt risk-averse behavior by delaying budget execution to avoid potential audit risks (Mahayana, 2022). Consequently, accountability in emergency fund utilization becomes highly dependent on the integrity of public officials, as well as the effectiveness of Government Internal Control Systems (SPIP) in mitigating risks of mismanagement (Mardian & Yurniwati, 2022; Sutrisno et al., 2023).

c. Transformation of Role and the Fiscal Capacity Paradox

BTT has evolved from a supplementary budget line into a proactive policy instrument with dual functions, namely disaster risk mitigation and regional economic stabilization. This flexibility is reflected in its ability to be reallocated into social safety net programs, such as direct cash transfers (BLT), which have been shown to mitigate household consumption shocks among vulnerable groups (Rahmaniah, 2020).

CAPACITY AND TRANSFORMATION OF THE ROLE OF UNEXPECTED EXPENDITURE (BTT) IN REGIONAL FISCAL UNCERTAINTY: A SYSTEMATIC LITERATURE REVIEW

Fransiskus Lucky Arif Wicaksana *et al*

Beyond social protection, BTT has supported urgent procurement of medical supplies and facilitated economic stimulus for micro, small, and medium enterprises (MSMEs), thereby sustaining real sector activities (Infandi, 2020; Anshary, 2022). Its effectiveness is also evident in post-disaster housing rehabilitation, where the speed of fund disbursement plays a critical role in accelerating recovery (Neolaka, 2022). Despite its strategic role as a fiscal buffer, BTT faces a paradox between increased allocation capacity and relatively low absorption performance. While the surge in BTT allocations during crises confirms its function as a fiscal shock absorber, empirical evidence suggests that it is not a dominant determinant of aggregate fiscal stability at the regional level (Meliana *et al.*, 2024; Aprilia & Ma'ruf, 2022). Dependence on central government transfers tends to slow budget execution, whereas regions with higher fiscal autonomy enjoy greater fiscal space and flexibility in responding to uncertainty (Azhar Thahir, 2021). Furthermore, the relatively small proportion of BTT within the overall APBD limits its material impact on national budget performance (Panjaitan, 2020).

A key structural constraint lies in the non-cumulative nature of BTT. Unspent funds at the end of the fiscal year cannot be carried forward as permanent reserves, leading to planning inefficiencies and increased SiLPA rather than contributing to long-term fiscal resilience (Bella, 2020). Compared to the Rainy-Day Fund model, this design limits the capacity of local governments to build precautionary savings (Panjaitan, 2020). Importantly, the evidence indicates that the fundamental issue in emergency budgeting is not the availability of fiscal resources but rather execution capacity. Although refocusing and budget reallocation policies can rapidly generate fiscal space, their effectiveness is often hindered by limited bureaucratic capacity (Aprilia & Ma'ruf, 2022). This gap between fiscal availability and administrative readiness reflects a broader mismatch between resource allocation and implementation capability. Risk aversion among public officials, driven by legal uncertainty and rigid accountability procedures, further constrains timely decision-making (Jumiati *et al.*, 2025). As a result, substantial fiscal resources may remain underutilized, reducing their potential impact on fiscal deficit reduction. A critical issue in the literature is the tendency to equate high budget absorption with program effectiveness. This assumption is methodologically problematic, as budget realization reflects input utilization rather than actual outcomes. High absorption rates do not necessarily translate into effective crisis response, particularly when beneficiary data are inaccurate or outdated (Alfarizi, 2022). Therefore, effectiveness should be assessed based on problem resolution and targeting accuracy rather than the speed of budget execution.

d. Governance Challenges and Determinants of Effectiveness

The availability of fiscal space through budget refocusing does not automatically guarantee effective crisis response. The primary constraint lies in limited bureaucratic execution capacity, which reduces the potential impact of BTT on regional fiscal performance (Aprilia & Ma'ruf, 2022). Structural barriers within bureaucratic procedures are often more decisive than financial liquidity in determining policy success. The non-cumulative design of BTT further limits long-term fiscal resilience, as unspent funds are converted into SiLPA rather than being accumulated as permanent reserves (Panjaitan, 2020; Bella, 2020). This results in the accumulation of idle funds, reflecting inefficiencies in fiscal planning. Data accuracy remains a critical challenge, particularly in the distribution of social assistance. Weak data validity creates legal risks for implementing officials and complicates verification processes during emergency situations (Alfarizi, 2022). Issues within the Integrated Social Welfare Database (DTKS), such as duplicate records, invalid identification numbers, and misreporting, further exacerbate these challenges (Ismail, 2020; Rahmaniah, 2020). These information gaps often lead to bureaucratic delays, which contradict the urgency of crisis response. Risk-averse behavior among officials, driven by fear of legal repercussions, results in delayed budget execution (Mahayana, 2022; Jumiati *et al.*, 2025).

Institutional integrity emerges as a critical determinant of accountability, often outweighing technical transparency when discretionary spending increases (Sutrisno *et al.*, 2023). In addition, human resource capacity is a key prerequisite for effective budget execution. Limitations in technical expertise, inadequate staffing, and the absence of specific Standard Operating Procedures (SOPs) hinder bureaucratic adaptability in emergency contexts (Thahir, 2020; Anshary, 2022). The implementation of Government Internal Control Systems (SPIP) must therefore adopt a facilitative approach that provides legal certainty for bureaucratic discretion while maintaining accountability (Mardian & Yurniwati, 2022). Operational challenges in BTT administration are systemic, particularly in reporting delays caused by emergency pressures and limited personnel (Jumiati *et al.*, 2025). These conditions reflect a fundamental tension between the need for rapid response and the demands of accountability. Although accountability is eventually ensured through audits by internal inspectors or the Supreme Audit Institution, delays may reduce the overall effectiveness of emergency interventions.

There is a clear need to reconceptualize effectiveness metrics in BTT-related research. High budget realization should no longer be treated as a proxy for program success. Instead, future evaluations should emphasize outcome

CAPACITY AND TRANSFORMATION OF THE ROLE OF UNEXPECTED EXPENDITURE (BTT) IN REGIONAL FISCAL UNCERTAINTY: A SYSTEMATIC LITERATURE REVIEW

Fransiskus Lucky Arif Wicaksana et al

quality and long-term impact to ensure that discretionary spending generates public value (*value for money*). Optimizing BTT requires the integration of continuous data validation and strengthened operational capacity to transform fiscal resources into tangible socio-economic resilience.

5. CONCLUSION

The systematic literature review of 25 empirical and conceptual studies concludes that Unexpected Expenditure (BTT) plays a central role as a flexible fiscal buffer for local governments in Indonesia in responding to uncertainty, including natural disasters, non-natural crises, and other urgent situations. The findings indicate that, from an administrative perspective, BTT management has generally demonstrated an adequate level of compliance with existing regulations and government accounting standards. However, this review also reveals that the current body of literature has yet to provide a comprehensive and holistic understanding of BTT. Existing studies are predominantly focused on downstream technical evaluations, particularly implementation and accountability while limited attention has been given to BTT from a policy design perspective. There is a notable absence of research that critically examines how BTT is strategically designed and formulated to fulfill its primary function as a fiscal buffer. Instead, the existing literature tends to treat the current design of BTT as given, without questioning whether its non-cumulative (annual lapse) structure remains appropriate for addressing long-term uncertainty. As a result, academic discourse on BTT remains largely confined to administrative compliance issues, without fully engaging with its role as an adaptive and resilient fiscal policy instrument.

This gap in perspective helps explain the paradox of BTT capacity. Despite significant increases in budget allocations during crisis periods, particularly due to refocusing policies, actual budget absorption often remains suboptimal and volatile. This inefficiency contributes to the limited impact of BTT on regional fiscal stability at the macro level. The main constraints underlying this paradox are both structural and operational, including: (1) poor data validity of beneficiaries; (2) rigid bureaucratic procedures that are misaligned with the urgency of emergency situations; and (3) limited human resource capacity to adapt to rapidly changing regulatory environments. Based on the synthesis of findings, this study proposes several practical implications for local policymakers:

a. Administrative Procedure Simplification.

Local governments should develop context-specific technical guidelines to streamline fund disbursement procedures during emergency response periods, while maintaining accountability through post-implementation auditing mechanisms.

b. Pre-Disaster Data Investment

Continuous improvement of population and social welfare databases (e.g., DTKS) should be undertaken during non-crisis periods to ensure the accuracy of beneficiary targeting during emergencies.

c. Strengthening Institutional Integrity and Internal Control

Given the high level of discretion in emergency fund utilization, strengthening the integrity of public officials through effective Government Internal Control Systems (SPIP) is essential to mitigate the risk of misuse of authority.

This study is subject to several limitations, particularly the dominance of single-case study literature and the reliance on secondary data within a relatively limited time frame, primarily covering the pre- and post-pandemic periods. To advance the field of public financial management, future research should focus on evaluating BTT from a comprehensive policy perspective. Existing studies remain largely rooted in classical public policy theories, such as policy implementation models by Van Meter and Van Horn and Edward III, as well as policy evaluation frameworks by William Dunn. Therefore, further research is needed to critically examine the design and formulation of BTT policies in order to assess whether the current policy structure remains relevant in the face of increasingly complex uncertainties. Such an approach is essential to generate a holistic understanding of how BTT effectiveness can be enhanced systematically. Ultimately, this would support the transformation of BTT from a reactive emergency expenditure mechanism into a robust and adaptive fiscal buffer that strengthens the socio-economic resilience of local governments.

REFERENCES

- Alfarizi, M. A. (2022). Evaluasi Kebijakan Dana Belanja Tidak Terduga dalam Rangka Penanganan Covid-19 di Dinas Sosial Kabupaten Langkat Provinsi Sumatera Utara (Laporan Akhir/Skripsi). Institut Pemerintahan Dalam Negeri (IPDN).
- Anggi, Thoyib, M., & Fithri, E. J. (2022). Pengaruh Belanja Bantuan Sosial, Belanja Tidak Terduga, Belanja Barang Dan Jasa, Dan Belanja Modal Terhadap Pengelolaan Keuangan Daerah Pada Kabupaten/Kota Provinsi Sumatera Selatan. *Journal Transformation of Mandalika*, 2(3), 5–11.

CAPACITY AND TRANSFORMATION OF THE ROLE OF UNEXPECTED EXPENDITURE (BTT) IN REGIONAL FISCAL UNCERTAINTY: A SYSTEMATIC LITERATURE REVIEW

Fransiskus Lucky Arif Wicaksana *et al*

- Anshary, M. (2022). Implementasi Keputusan Gubernur Sumatera Utara Nomor 188.44/369/KPTS/2020 Tentang Penggunaan Belanja Tidak Terduga Untuk Percepatan Penanganan Darurat Bencana Wabah Virus Corona (Covid-19) Pada Dinas Perindustrian dan Perdagangan Provinsi Sumatera Utara (Tesis Magister). Universitas Medan Area.
- Aprilia, E. A., & Ma'ruf, M. F. (2022). Pengaruh Belanja Tidak Terduga Terhadap Defisit Keuangan Daerah Periode Anggaran Pendapatan dan Belanja Daerah (APBD) 2019-2020 Di Kabupaten Trenggalek. *Publika*, 10(2), 527–540.
- Basri, Y. M., & Gusnardi. (2021). Pengelolaan Keuangan Pemerintah di Masa Pandemi Covid 19 (Kasus Pada Pemerintah Provinsi Riau). *Jati: Jurnal Akuntansi Terapan Indonesia*, 4(1), 33–48.
- Bella, P. A. (2021). Optimalisasi Belanja Tidak Terduga Dalam Mengurangi SILPA Pada Masa Pandemi Covid-19 Di Kota Banjarbaru Provinsi Kalimantan Selatan (Skripsi). Institut Pemerintahan Dalam Negeri (IPDN).
- Buana, M. H. C. (2021). Kinerja Anggaran Belanja Tidak Terduga (BTT) Dalam Penanganan Covid 19 Di Dinas Perdagangan Kabupaten Ogan Komering Ilir Dari Perspektif Value For Money (Jurnal Ilmiah/Skripsi). Institut Pemerintahan Dalam Negeri (IPDN).
- Dyna, D. R., Masnila, N., & Wahyudi, R. (2023). Pengaruh Belanja Modal, Belanja Barang Dan Jasa, Dan Belanja Tak Terduga Terhadap Penyerapan Anggaran Pada Pemerintah Kabupaten/Kota Di Provinsi Sumatera Selatan. *Bussman Journal: Indonesian Journal of Business and Management*, 3(2), 444–458.
- Ichsan, S. S. M., & Ichsan. (2023). Analisis Pengaruh Pembiayaan Daerah, Belanja Tidak Terduga Dan Belanja Subsidi Terhadap Pertumbuhan Ekonomi Di Indonesia Menggunakan Model ARDL. *Jurnal Ekonomi Regional Unimal*, 6(3), 44–53.
- Infandi, Y. Y. (2022). Efektivitas Pelaksanaan Anggaran Belanja Tidak Terduga Dalam Rangka Penanganan Pandemi Covid-19 Di BPKAD Kabupaten Manokwari Provinsi Papua Barat (Skripsi). Institut Pemerintahan Dalam Negeri (IPDN).
- Ismail, T. S. (2021). Implementasi Kebijakan Pendistribusian Bantuan Darurat Dari Belanja Tidak Terduga Pasca Refocusing Kegiatan Pada Dinas Sosial Provinsi Aceh Tahun Anggaran 2020 (Skripsi). Institut Pemerintahan Dalam Negeri (IPDN).
- Johannes, L. M. K., & Warongan, J. D. L. (2023). Evaluasi Sistem dan Prosedur Belanja Tidak Terduga pada Kantor Dinas Sosial Daerah Provinsi Sulawesi Utara. *Jurnal LPPM Bidang EkoSosBudKum (Ekonomi, Sosial, Budaya, dan Hukum)*, 7(2), 49–56.
- Jumiati, Nur, M., & Rais, M. (2025). Akuntabilitas Penggunaan Dana Belanja Tidak Terduga Pada Badan Keuangan dan Aset Daerah Kabupaten Sidenreng Rappang. *Public Inspiration: Jurnal Administrasi Publik*, 10(1), 1–10.
- Kementerian Dalam Negeri Republik Indonesia. (2020). Peraturan Menteri Dalam Negeri Nomor 77 Tahun 2020 tentang Pedoman Teknis Pengelolaan Keuangan Daerah. Jakarta: Sekretariat Jenderal Kemendagri.
- Lengkong, F., & Tinangon, J. (2022). Evaluasi Penerapan Standar Akuntansi Pemerintahan PP 71 Tahun 2010 Terhadap Belanja Tak Terduga di Masa Pandemi Covid-19 Pada Dinas Perindustrian dan Perdagangan Daerah Sulawesi Utara. *Jurnal LPPM Bidang EkoSosBudKum*, 5(2), 469–476.
- Lestuni, P. (2021). Efektivitas Dana Belanja Tidak Terduga Sebagai Antisipasi dan Penanganan Pandemi Covid19 di Kabupaten Kepulauan Yapen (Skripsi). Institut Pemerintahan Dalam Negeri (IPDN).
- Mahayana, I. N. D. (2021). Pengelolaan Anggaran Belanja Tidak Terduga Oleh Badan Pengelola Keuangan Dan Aset Daerah (BPKAD) Dalam Penanganan Covid-19 Di Kabupaten Karangasem Provinsi Bali (Skripsi). Institut Pemerintahan Dalam Negeri (IPDN).
- Mardian, I. R., & Yurniwati. (2022). Faktor-Faktor Yang Mempengaruhi Akuntabilitas Pengelolaan Keuangan Dana BTT Covid 19 Pemerintah Provinsi Sumatera Barat. *Owner: Riset & Jurnal Akuntansi*, 6(4), 3332–3344.
- Meliana, I., Masnila, N., & Oktarida, A. (2024). Perbandingan Belanja Pegawai, Belanja Hibah, Dan Belanja Tidak Terduga Sebelum Dan Saat Pandemi Covid 19 Sumatera Selatan. *Jurnal Riset Terapan Akuntansi*, 8(1), 1–9.
- Neolaka, R. (2024). Efektivitas Penyaluran Anggaran Belanja Tidak Terduga Dalam Penanganan Badai Siklon Tropis Seroja Di Kota Kupang (Skripsi). Institut Pemerintahan Dalam Negeri (IPDN).
- Panjaitan, R. P. (2020). Menilik Urgensi "Rainy Day Fund" dalam Anggaran Pendapatan dan Belanja Daerah (APBD). *Jurnal Inspirasi*, 11(2), 160–174.
- Rahmaniah, K. P. (2020). Efektivitas Belanja Tidak Terduga (BTT) Sebagai Bantuan Langsung Tunai (BLT) Pada Masa Pandemi Covid-19 Di Dinas Sosial Kabupaten Sidoarjo Provinsi Jawa Timur (Skripsi). Institut Pemerintahan Dalam Negeri (IPDN).

CAPACITY AND TRANSFORMATION OF THE ROLE OF UNEXPECTED EXPENDITURE (BTT) IN REGIONAL FISCAL UNCERTAINTY: A SYSTEMATIC LITERATURE REVIEW

Fransiskus Lucky Arif Wicaksana **et al**

- Saksono, R. A. (2021). Efektivitas Pelaksanaan Belanja Tidak Terduga Dalam Penanganan Covid-19 Di Badan Pengelolaan Keuangan Dan Aset Daerah Kota Palangka Raya Provinsi Kalimantan Tengah (Skripsi). Institut Pemerintahan Dalam Negeri (IPDN).
- Sugiri, D. (2021). Perlakuan Akuntansi Belanja Tak Terduga pada Pemerintah Daerah Akibat Pandemi Covid-19. *Jurnal Ilmiah Akuntansi dan Keuangan*, 10(1), 47–54.
- Sutrisno R., T., DM, R., & Khalik, A. (2023). Pengaruh Integritas, Transparansi dan Akuntabilitas Terhadap Pengelolaan Belanja Tidak Terduga (BTT) Pada Badan Penanggulangan Bencana Daerah Provinsi Sulawesi Barat. *Jurnal The Manusagre*, 1(5), 801–813.
- Thahir, A. (2021). Analisis Kinerja Belanja Tidak Terduga (BTT) Dalam Masa Pandemi Covid-19 Di Kabupaten Mamuju Provinsi Sulawesi Barat Tahun Anggaran 2020 (Skripsi). Institut Pemerintahan Dalam Negeri (IPDN).
- Yung, A. (2021). Evaluasi Pelaksanaan Pengelolaan Belanja Tidak Terduga Dalam Rangka Penanganan Covid-19 Di Badan Penanggulangan Bencana Daerah Kota Pekanbaru Provinsi Riau (Skripsi). Institut Pemerintahan Dalam Negeri (IPDN).