



Ten Years of Government Budgeting Research – A Review of Recommendations for Future Budgeting Practices

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Abstract

Government budgeting serves not only as a financial document but also as a political instrument that reflects the priorities and values of society. Various types of budgeting have become the focus of research, with several research gaps identified, including the conditions that trigger changes in budgeting strategies, the different types of budgeting chosen, and pathways for future research that reflect important emerging and unexplored areas related to theory, context, characteristics, and methodology. This article aims to identify common issues related to the role of key persons and the budgeting cycle, with the goal of minimising gaps in the future budgeting practice literature. The use of PRISMA-SPAR4 through the Watase UAE application resulted in a comprehensive search and strict supervision in this article, reducing the initial 133 articles to 43 articles based on keywords. The search for article data through the keyword "Government Budgeting". Furthermore, the screening process is determined by several criteria, namely 1) only articles published in scientific journals; 2) between 2014 and 2023; and 3) indexed by Scopus Q1–Q4. As a result, this review reveals important trends in articles, authors, countries, and research themes in government budgeting over the past, present, and future periods. This study categorises various types of budgeting in the government sector across different countries, providing a reference source for interested parties to inform their formulation of budgeting types under multidimensional conditions. Additionally, this research constitutes a literature review that focuses on government budgeting practices over the last decade.

Keywords: *Systematic Literature Review; Government Budgeting; Key Persons; Government Budget Cycle; Budgeting Type*

INTRODUCTION

The global crisis, affecting social, economic, and financial domains, impacts the ability of public sector organizations to deliver public services (Bracci et al., 2015). This condition regards public budgeting as crucial for sustaining the operational capacity of public sector institutions, including the government, during times of crisis. Budgeting, as an element of a management control system, enables businesses to respond to external risks and opportunities arising from crises. Prior research has primarily emphasised the significance of budgeting in addressing economic crises (Becker et al., 2016; Schick, 2013). However, there is a paucity of studies examining budgeting methods in the context of health crises, which pose multifaceted problems and uncertainties.

The COVID-19 pandemic represents a significant humanitarian crisis (ILO, 2020). This condition represents the first pandemic since the Spanish flu over a century ago and has led to a significant number of fatalities. Governments have been compelled to implement public intervention in essential sectors, including health and the economy, necessitating significant financial expenditure while much of the economic machinery remains inactive. This resulted in increased government debt and deficits. Recent studies have examined budget strategies in response to COVID-19, including deficit expansion, the reallocation of emergency spending to the health sector, enhancements to social security programs, and increased government borrowing. Findings emphasize the long-term implications of these policies (Anessi-Pessina et al., 2020).

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Nevertheless, not all studies provide comprehensive insights into the factors that initiate budget strategies within the government budgeting process.

Government budgeting is a complex and multifaceted process that involves planning, allocating, and managing financial resources to achieve public objectives. The concept of budgeting encompasses not only financial aspects but also social, political, and environmental dimensions. In this context, several studies show that participatory budgeting and gender-responsive budgeting are becoming increasingly important approaches in public budgeting ([Beuerman, 2014](#); [Elomäki & Ylöstalo, 2021](#)). Gender-responsive budgeting, for example, seeks to integrate gender considerations in every stage of the budgeting process. This includes analysing the impact of budgets on different gender groups and ensuring that resource allocations reflect the diverse needs and priorities of these groups ([Guzmán, 2023](#); [Polzer et al., 2021](#)). In addition, performance-based budgeting is also a key focus, where budgets are prepared based on expected outcomes and impacts, rather than just on inputs ([Mauro et al., 2017](#)). In the social dimension, budgeting is also related to issues of social justice and equitable distribution of resources. Gaps in budget allocation often reflect structural injustices in society. Therefore, it is essential to assess how budget policies can mitigate inequalities and enhance the overall welfare of society ([Curristine et al., 2007](#)).

Government budgeting serves not only as a financial document but also as a political instrument that reflects the priorities and values of society. As such, budgeting must consider a variety of factors, including economic, social, and environmental needs. In recent years, attention to gender-responsive and sustainable budgeting has increased, reflecting an awareness of the importance of inclusivity in decision-making processes. Many countries have implemented various budgeting models, such as performance-based budgeting and participatory budgeting, which aim to increase transparency and accountability. However, the implementation of these models often faces a variety of challenges, including political resistance, a lack of technical capacity, and limited resources.

Various types of budgeting have also become the focus of research in several post-multidimensional studies. Participatory budgeting is the most dominant focus of research objectives. This condition is evidenced by the number of citations for the focus of research on participatory budgeting from 2014 to 2023, totalling 193 citations, followed by 116 citations on performance budgeting, 71 citations on gender responsive budgeting, 18 citations on cash budgeting, 17 citations on capital budgeting, and 1 citation on re-budgeting. Although considerable research has been conducted on government budgeting, several gaps remain that need to be addressed. First, there remains a lack of in-depth research on the conditions that trigger changes in budgeting strategies across different contexts, such as economic crises or political shifts ([Becker et al., 2016](#); [Schick, 2013](#)). It is important to understand how external factors affect budgeting decisions. Second, research on the various types of budgeting selected in multidimensional conditions is also still limited. For example, how gender-responsive budgeting can be integrated with performance-based budgeting in practice ([Rubin & Bartle, 2021](#)). Third, there are shortcomings in research that explores local perspectives and country-specific contexts in budgeting. Many studies tend to focus on developed country contexts, while experiences in developing countries are often overlooked ([Carvalho et al., 2012](#); [Downes et al., 2017](#)).

This phenomenon motivates the author to conduct a comprehensive literature review that seeks to synthesise and evaluate the available literature on government budgeting methods, focusing on theory, context, characteristics, and methodology from the past decade. Despite the prevalent use of government budgeting strategies to enhance good governance, the scholarly literature on this topic remains fragmented and inadequate. The significant importance of key individuals in government budgeting necessitates a thorough examination of existing unmet research. Despite the increasing interest among scholars and practitioners, there is an absence of

a thorough analysis detailing historical advancements and potential patterns to inform future government budgeting. Therefore, this article aims to identify common issues related to the role of key persons and the budgeting cycle, with the goal of minimising gaps in the future budgeting practice literature. In line with the objectives of this study, the author formulated several other historical research questions:

- a. How has research on government budgeting progressed in the last ten years?
- b. What countries have been the focus of research on government budgeting in the last ten years?
- c. What types of methods have been used in various research on government budgeting in the last ten years?
- d. What theoretical foundations have been used in various research on government budgeting in the last ten years?
- e. Which type of budgeting has attracted research on government budgeting in the last ten years?
- f. Who are the key roles involved in the budgeting process as found in various research on government budgeting in the last ten years?
- g. Which local government budget cycles have dominated research on government budgeting in the last ten years?

LITERATURE REVIEW

Participatory Budgeting

Participatory Budgeting is a policy formulation process in which the community is involved in negotiating and deciding the distribution of the budget ([Sintomer et al, 2012](#)). Participatory budgeting is implemented in collaboration with the government, the community, NGOs, community organisations, and other relevant stakeholders. The goal is for the community to play a significant role in determining how to allocate its budget to meet the community's needs. This method is intended to engage, educate, and empower the community. Participatory budgeting also aims to introduce transparency, in this case, the budget, to the public in order to reduce government inefficiency and corruption committed by the elite ([Beuerman, 2014](#)). Participatory Budgeting has the advantage that people with low incomes and limited knowledge can participate in and make choices during policy formulation by the government.

In this way, these marginalised communities can attend and express their aspirations at the meetings held. How participatory budgeting works is a crucial factor for regions or villages that want to implement it. Some of the key factors for the success of this method are the full support of political parties and the government, especially the executive body, the active role of civil society in supporting and supervising the implementation, conditions and social, political, and cultural environment of the local community, and the physical and material resources expended to finance this project ([Shah, 2007](#)). Government support, especially regional heads or local leaders, must be able to lead and plan participatory budgeting carefully. The form of concrete support involves the government being assisted by political party elites, experts, and civil society groups in jointly developing a plan for the implementation of participatory budgeting, which is then supported by legal regulations that validate its implementation.

Performance Based Budgeting

Elevated public debt levels, alongside limitations in government revenue and rising citizen demand for services, have prompted calls for the restructuring of public budgeting systems in numerous nations (e.g. [Anessi-Pessina et al., 2016](#); [Buylen & Christiaens, 2016](#); [Carvalho et al., 2012](#); [ter Bogt et al., 2015](#)). The UN's budgeting process aims to link predetermined goals to

financial allocations. In general, performance-based budgeting (PBB) refers to any attempt to integrate performance measurements into the budget process, thereby supporting the effective management of public resources and promoting accountability for results (Lu et al., 2015). UN reform signifies a shift from prioritising inputs to emphasising performance and outcomes. The UN notion has been employed as a counterpoint to conventional budgeting formats and methods. The efficacy of line-budgeting is attributed to its inherent simplicity, aligning with the restricted accounting proficiency of the majority of public sector officials and legislators, as well as its capacity to regulate public spending through the meticulous delineation of inputs (van Helden, 2017). Traditional budgeting practices exhibit notable limitations, including challenges in correlating the quantity and quality of services rendered with their associated costs, as well as a short-term orientation that emphasises annual fluctuations in receipts and payments, potentially leading to indiscriminate budget cuts during periods of economic instability (Murray & Efendioglu, 2011). The empirical literature regarding the UN in the public sector has expanded (Lu et al., 2015). However, research in this domain has predominantly focused on the viewpoint of public administrators rather than that of politicians.

Research on sub-national government budgeting surpasses that of central government budgeting in major accounting journals, as evidenced by literature surveys conducted by Anessi-Pessina et al. (2016), Lu et al. (2015), Mauro et al. (2017), and van Helden (2017). Published research predominantly centres on Anglo-Saxon countries (Anessi-Pessina et al., 2016) and investigates the implementation or utilisation of the UN following adoption decisions (Lu et al., 2015; Mauro et al., 2017). Governments may utilise the UN as a means to enhance efficiency and accountability, facilitate priority setting, and guide resource allocation decisions (e.g. Curristine et al., 2007). Nonetheless, the practice of measuring and managing outputs and outcomes must be mediated by legislative and executive management to enhance efficiency and effectiveness; failing this, modifications in the content and format of budget documents will remain symbolic rather than functional (Carlin & Guthrie, 2003).

Capital Budgeting

The Capital Budgeting literature convincingly emphasises the significance of capital planning in allocating limited resources for the acquisition and maintenance of capital facilities (Pagano, 1984) and in managing debt associated with capital expenditure (Forrester, 1993). Moreover, capital budgeting is a crucial element of the government's financial status and is frequently utilised to evaluate the efficacy of government financial management (Bunch, 1996). Considering the significance of capital budgeting for the financial well-being of governments, it is unexpected that there has been a limited volume of research on capital budgeting processes and their impacts, aside from related studies on the factors influencing the cost of municipal bond financing. The capital budgeting literature predominantly focuses on (i) the planning and decision-making processes within government capital budgeting, and (ii) methods for financing capital assets.

Capital budgeting refers to the methodology used by enterprises to evaluate prospective substantial investments or expenditures. These expenditures may encompass initiatives such as acquiring new equipment, expanding facilities, launching new products, or pursuing other business acquisitions. Capital budgeting is used to assess the viability of long-term investments and their potential to enhance the company's profitability and overall growth (Khalid et al., 2017). The essential stages in capital budgeting generally encompass:

- a. Identifying Opportunities: Organisations identify prospective investment avenues that align with the entity's strategic objectives and expansion initiatives.
- b. Cost and Benefit Estimation: Comprehensive cost assessments are conducted for the investment, encompassing initial capital expenditures, as well as operational and

maintenance expenses. Anticipated advantages include heightened revenue, cost reductions, or other financial benefits.

- c. **Evaluating Risk:** The risks associated with the investment are analysed, encompassing market risk, technical risk, and other uncertainties that may impact the project's success.
- d. **Assessing Financial Indicators:** A range of financial indicators is employed to evaluate the appeal of investments, including Net Present Value (NPV), Internal Rate of Return (IRR), Payback Period, and Profitability Index. This statistic facilitates the comparison of various investment alternatives and assesses their prospective returns.
- e. **Decision Making:** A decision is made regarding the investment based on a study of costs, benefits, risks, and financial indicators, determining whether to proceed, modify the proposal, or reject it entirely.
- f. **Implementation and Monitoring:** Following the decision to proceed with the investment, it is executed, and its progress is scrutinised to ensure alignment with the anticipated financial and strategic objectives.

Gender Responsive Budgeting (GRB)

Gender Budgeting (GB), now referred to as Gender Responsive Budgeting (GRB), denotes a government budget—whether at the central or local level—that incorporates a gender perspective throughout all stages of the budget process, including formulation, resource allocation, implementation, reporting, and performance analysis. Due to the theoretical and practical challenges in assessing the effects of spending programs on both genders, coupled with the historically muted representation of women's perspectives in political and bureaucratic discourse, the matter of women's empowerment is unlikely to be adequately considered in public budgeting. The GRB effort aims to implement public budgeting through two methods. Initially, it is essential to assess the advantages and disadvantages of policies that foster gender equality and women's advancement; subsequently, adequate measures must be implemented based on this assessment. Given that the budget should not be neutral ([Elson, 1998](#)), it is essential to devise accounting and fiscal policies that promote gender equality and women's advancement. GRBs enhance efficiency and effectiveness while augmenting transparency and accountability in public agendas ([Sharp, 2002](#)).

Additionally, the connections within civil society must be addressed. While GB differs from participatory budgeting, its implementation in public budgeting encourages civil society engagement in budgetary decision-making. Civil society, by demonstrating gender sensitivity, can transform the foundation of budgetary decision-making. Its involvement in the public agenda ensures the execution of gender budgeting, from budget design and resource allocation to reporting and performance evaluation.

Gender-responsive budgeting (GRB) reform necessitates the incorporation of a gender perspective in the formulation, discussion, implementation, and evaluation of budgets ([Rubin & Bartle, 2021](#)). The necessity of employing a gender perspective arises from the understanding that budgetary decisions frequently exert disparate effects on men and women, and neglecting these distinctions may result in unfavourable and inequitable outcomes ([Rubin & Bartle, 2005](#); [Elson, 1999](#)). The GRB reform establishes a framework that prompts policymakers to evaluate the gender-based disparities of policies and implement corrective measures to rectify such inequities.

The GRB reform commenced in the mid-1980s and has been implemented in over 80 countries ([Kolovich, 2018](#)). The sparse literature hinders a comprehensive understanding of the functioning of GRBs in many of these countries; however, recent case studies offer an initial overview of the situation ([Elomäki & Ylöstalo, 2021](#); [Polzer & Seiwald, 2021](#); [Stanimirovic & Klun, 2021](#); [Sushant & Laha, 2021](#)). Latin America is a shared region for the execution of the GRB, with

18 out of 20 Latin American nations having commenced at least a variant of the GRB. Notwithstanding this fact, a recent literature assessment on GRB identified an absence of comprehensive case studies about Latin American countries (Polzer et al., 2021).

The GRB aims to integrate gender information into key policymaking processes and enhance accountability for government actions. Presenting gender information alone is insufficient to create social impact. For this GRB to effect meaningful change, the government must engage in the policymaking process to enhance budget accountability and modify budgets and policies to advance gender equality (Sharp, 2003). Tracking and measuring the impact of budget reforms on specific social changes presents significant challenges. However, two essential channels for gender-responsive budgeting (GRB) reforms to effect social impact are: (1) the incorporation of gender-oriented perspectives in policymaking, and (2) enhanced gender-oriented transparency and accountability.

Furthermore, the GRB incorporates gender considerations into both obligatory and discretionary public management and performance assessment activities, so holding governments accountable for gender equality as well as policy and budgetary modifications (Sharp, 2003). Study by Sharp (2002) as a pioneer in GRB studies, asserts that GRB initiates in the reporting phase and subsequently progresses to the budget formulation and resource allocation phase (Downes et al., 2017). The reporting stage involves aggregating gender-disaggregated data, gender indicators, and analysing gender-sensitive policies and initiatives to enhance awareness of gender issues and foster governmental accountability for gender matters. Moreover, gender should be incorporated as a cross-sectoral factor throughout the planning phase, namely in the design of gender-sensitive budgets. Consequently, the budget process might commence with the broad steps of budget development and resource allocation, followed by budget execution, budget reporting, and performance analysis (refer to Figure 1).

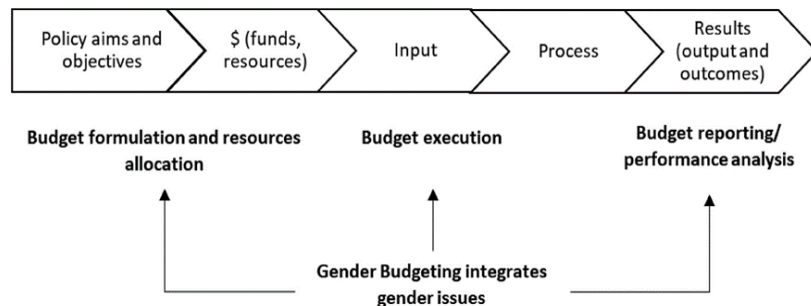


Figure 1. GRB Integrates Gender in Public Budgeting Process (Galizzi et al., 2023)

Figure 1 illustrates that policy goals and objectives serve as the foundational strategies of public institutions for budget formulation and resource allocation. This phase involves the GRB in elucidating citizens' needs from a gender perspective and addressing the priorities of the goal in the context of limited resources. The implementation of the budget occurs through actions and processes that yield results. This phase involves the GRB offering gender-responsive guidance regarding expenditure and outsourcing (Oppi et al., 2021). Performance reporting and analysis encompass evaluations of efficiency and effectiveness. The incorporation of gender in this evaluation necessitates an examination of both the direct and indirect effects of policies on justice (Sharp, 2003), thereby enhancing governmental accountability. This phase typically consolidates various reporting initiatives originating from diverse management systems employed in public sector organizations, such as performance management systems. Three critical factors for the development of Gender Responsive Budgets (GRBs): a) involvement of civil society and participation of women; b) managerial actions that facilitate the institutionalization of GRBs within

government; and c) a strategic vision that incorporates gender issues, fostering opportunities for political change ([Galizzi et al., 2023](#)).

Government Budgeting Cycle

According to the guidebook on Local Government Budget Analysis and Advocacy in Indonesia published by The Asia Foundation of the Asian Development Bank, the local government budget process/cycle consists of:

a) Preparation and Determination of Budget.

The stages of budget preparation consist of collecting community aspirations through community meeting forums (Musrenbang), the process of preparing activities by regional apparatus work units (agencies, agencies) to the preparation of draft Regional Revenue and Expenditure Budget (RREB) proposals submitted by regional heads (executives) to the Regional People's Representative Council (legislative) to be discussed and approved together. In the process of preparing the budget, which takes several months, the Executive Budget Team, comprising elements from the Regional Secretariat, the Regional Development Planning Agency, and the Regional Financial Management Agency, plays a crucial role. Although the public is asked for their opinions in the process of determining program priorities, the program preparation process is ultimately carried out behind closed doors in each Regional Government Work Unit.

Budget determination is a stage that begins when the executive submits a budget proposal to the legislature. In general, this process is marked by a speech from the regional head (regent or mayor) before legislative members. Furthermore, the legislature will conduct discussions for some time. During the discussion period, a discussion will take place between the Legislative Budget Committee and the Executive Budget Team, during which the legislature will have the opportunity to ask questions about the basics of executive policies as they discuss the budget proposal.

b) Budget Implementation

Budget implementation is a stage that begins with the Regional Revenue and Expenditure Budget (RREB) being ratified through regional regulations at the end of each year, prior to the commencement of the new fiscal year. The implementation stage lasts for 1 (one) year, starting from the beginning of the new fiscal year in January every year. This implementation stage is entirely the responsibility of the executive through the Regional Apparatus Work Unit.

c) Accountability Report for the Implementation of the RREB

This stage involves preparing the first Semester Report and the annual report, which includes a review of the budget implementation for the relevant budget year. The audit stage consists of an internal audit conducted by the Regional Supervisory Agency and the Financial and Development Supervisory Agency (for expenditures using the State Budget), as well as an external audit by the Financial Audit Agency.

RESEARCH METHOD

This work encompasses a comprehensive literature review, supplemented by additional data analysis and discussion. The application of PRISMA in this study is warranted due to its broad acceptance and stringent methodology as a systematic review process employed in numerous investigations. A study by [Panic et al. \(2013\)](#) found that the quality of reporting and methodology was superior in publications endorsing PRISMA compared to those that did not within the same timeframe. The extensive use and acknowledgement of the PRISMA criteria increase the likelihood

of acceptance and evaluation for research articles that adhere to these standards. PRISMA remains a robust and reliable systematic review technique, incorporated into the most recent SPAR-4-SLR methodology, as outlined in step 4 ([Sauer & Seuring, 2023](#)). While this may not be the most current strategy, it remains pertinent and helpful in executing a thorough search and selecting suitable papers for review to fulfil the objectives of these papers. A systematic review of the literature about the Uake Watase System is delineated as follows:

- a. Determine keywords, criteria, and constraints
- b. Filter pertinent articles
- c. Search for articles from the chosen works and potential exceptions
- d. Review the title, abstract, and keywords of the highlighted article
- e. Complete the paths and items for each selected article in the extraction process
- f. Analyze classifications, network analysis, network hypotheses, and visualizations.

The Scopus database was selected for this investigation due to its rigorous indexing and extensive citation metrics. Scopus is a bibliographic database that offers access to peer-reviewed scientific literature. The journal is regarded as a dependable resource for literature searches and employs a rigorous screening method to incorporate journals into its database. [Chadegani et al. \(2013\)](#) assert that Scopus provides higher coverage of social science literature compared to other databases. Scopus can serve as an alternative to the Web of Science for evaluating the impact of research in the social sciences. [Meho and Rogers \(2008\)](#) demonstrate that Scopus offers a more comprehensive and nuanced analysis compared to the Web of Science. It considers not only the quantity of raw citations or the h-index but also incorporates other elements for a more sophisticated assessment. This thorough methodology enables a comprehensive evaluation of the influence and contributions of researchers within their respective domains. Enhancing its reputation, Scopus is among the most extensively peer-reviewed repositories for social science research worldwide ([Cai & Guo, 2021](#)). Its repositories are extensively utilised and acknowledged for empirical and quantitative study ([Farrukh et al., 2021](#)). Consequently, Scopus has become a significant resource in social science research.

The data was requested from March to May 2024. The search term "Government Budgeting" is applied to the parameters of "article title, abstract, or keyword" in Scopus. The research keyword was selected to encompass works addressing the subject of government and local budgeting. A total of 133 papers were identified about this subject prior to the application of any filters. The subsequent criteria are employed to refine the selection of Scopus articles: 1) Only publications are disseminated in scientific journals; 2) From 2014 to 2023; and 3) Scopus Q1–Q4. Figure 2 shows the screening report for Top Keyword Searches government budgeting on the Watase Uake application. The number of articles obtained and will be analyzed in a systematic literature review is 43 articles after applying several criteria.

FINDINGS AND DISCUSSION

This section highlights the development of 43 identified research articles on government budgeting, classified by year of publication, country of study, method used, theory employed, type of budgeting, key individuals, and the government budgeting cycle. Furthermore, a comprehensive explanation of the insights gathered from some of these articles will be given.

Year of Publication

The visualization of publications on government budgeting from 2014 to 2023 is shown in Figure 3. Publications on the topic of government budgeting have fluctuated from 2014 to 2023. Between 2014 and 2017, the number of publications increased annually. Meanwhile, from 2018 to

2019, there was a decrease in the number of publications. Then it experienced a sharp increase in 2020, coinciding with the global COVID-19 pandemic. However, from 2021 to 2022, there was a decline in the number of publications during the new normal period. The condition of the previous year is inversely proportional to the condition of publications in 2023, with the number of publications increasing significantly. This year is the most productive time in writing articles about government budgeting in the last ten years. The publication on government budgeting this year motivates researchers to review the state of government budgeting in light of the demands for change and technological developments.



Figure 2. Steps for Identification, Screening, and Inclusion

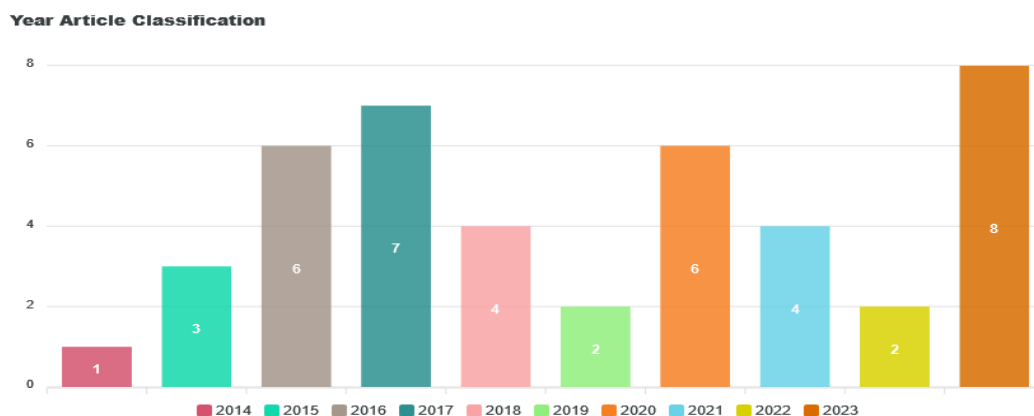


Figure 3. Year of Publication

Additionally, in 2017, the most cited articles were identified, with 89 citations related to government budgeting, as shown in Figure 4. This condition was identified in 2017, prompting several local governments, particularly those in the U.S. states, to conduct collaborative participatory budgeting aimed at acquiring and maintaining capital assets (Khalid et al., 2017). This has sparked significant attention in the public financial management literature, particularly in the area of public budgeting.

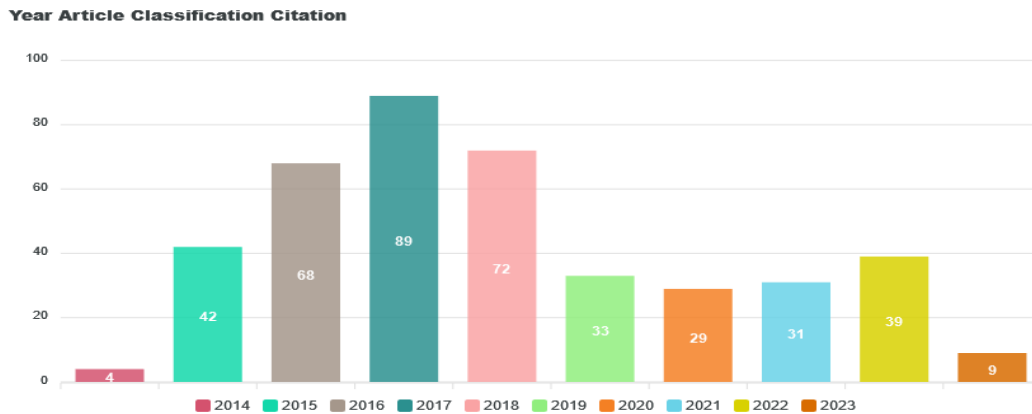


Figure 4. Year of Article Citation

Country of Study

The visualization of the country study on government budgeting from 2014 to 2023 is shown in Figure 5. Based on the 43 articles identified in the screening results of the Watase Uake application, six articles were found in Indonesia and six in the United States. In addition, there are four from South Korea, three from Japan, and two each from Germany and Italy. Next are Ghana, the United Kingdom, Malta, Finland, Australia, Ecuador, China, Brazil, Flemish region of Belgium, Tanzanian, Africa, Mexico, Russia, and Slovenia in Europe.

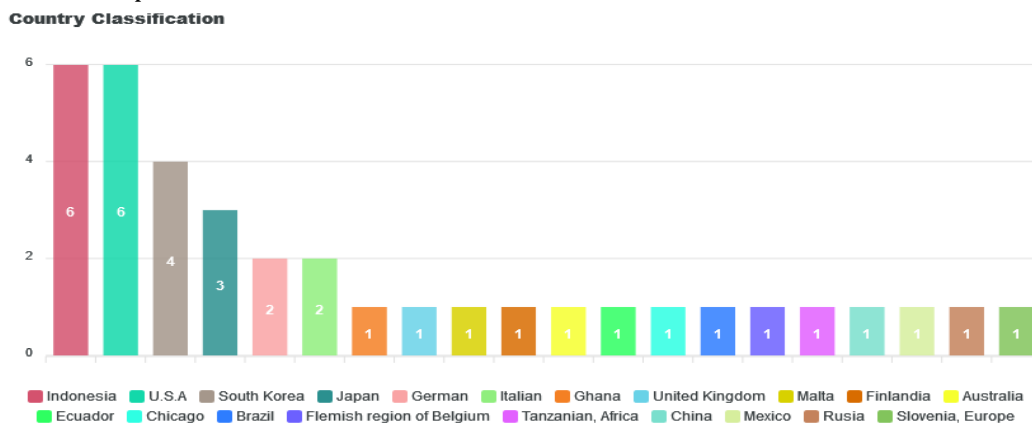


Figure 5. Empirical Country

The dominance of study countries is also evidenced by citations from these countries. The screening of country citations is illustrated in Figure 6.

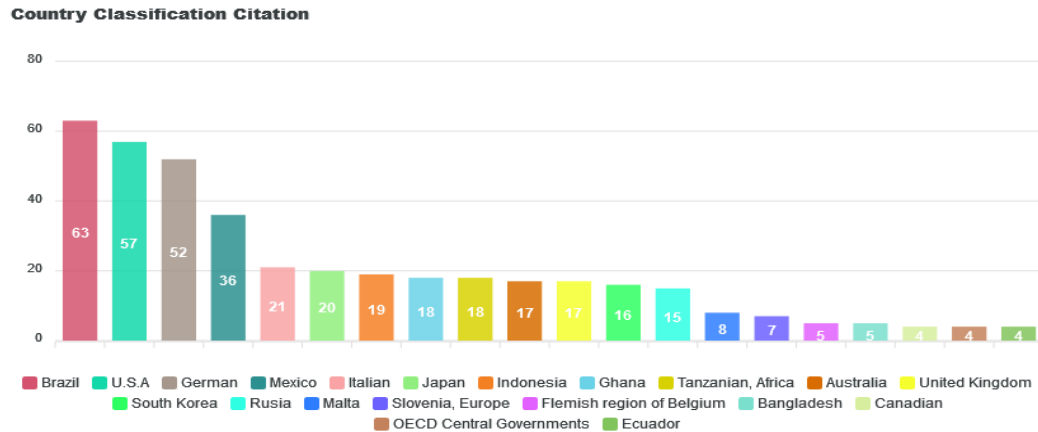


Figure 6. Country Citation

Types of Methods Used

The visualisation of the method used in several articles on government budgeting from 2014 to 2023 is shown in Figure 7. Based on the 43 articles screened by the Watase Uake application, 12 articles or 27.9% were obtained using qualitative analysis, nine articles or 20.9% using regression analysis, seven articles or 16.3% using case studies, five articles or 11.6% using quantitative analysis, three articles or 7.0% using comparative analysis, two articles or 4.7% using experimental analysis, two articles or 4.7% using OLS Regression, two articles or 4.7% used Mixed Methods, and 1 article used synthetic Control Methods.

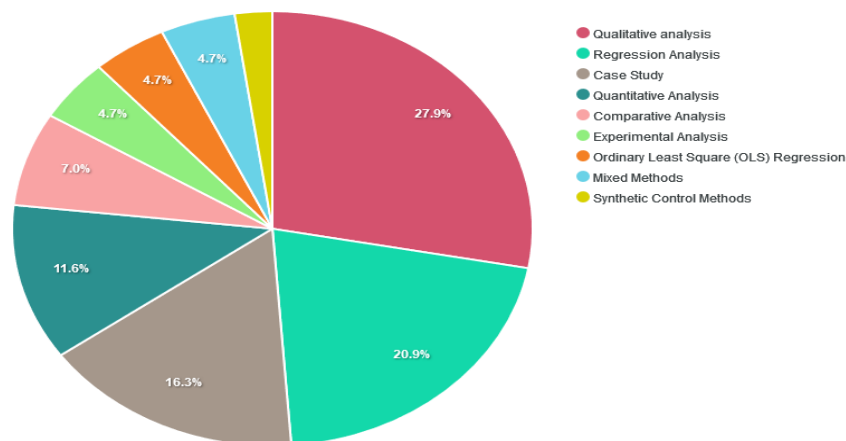


Figure 7. Types of Methods Used

Theoretical Foundation

The theoretical visualisation used in several articles on government budgeting from 2014 to 2023 is shown in Figure 8. Based on the 43 articles that were screened for the Watase Uake application, nine articles were obtained using Public Financial Management Theory, eight articles using Institutional Theory, eight articles using Public Participation Theory, five articles using New Public Management, three articles each using Fiscal Policy Theory and Organizational Innovation Theory, two articles using Agency Theory, and 1 article each using Legitimacy Theory, Positive Theory, Practice Theory, Organizational Adaption Theory, and Incrementalism Theory.

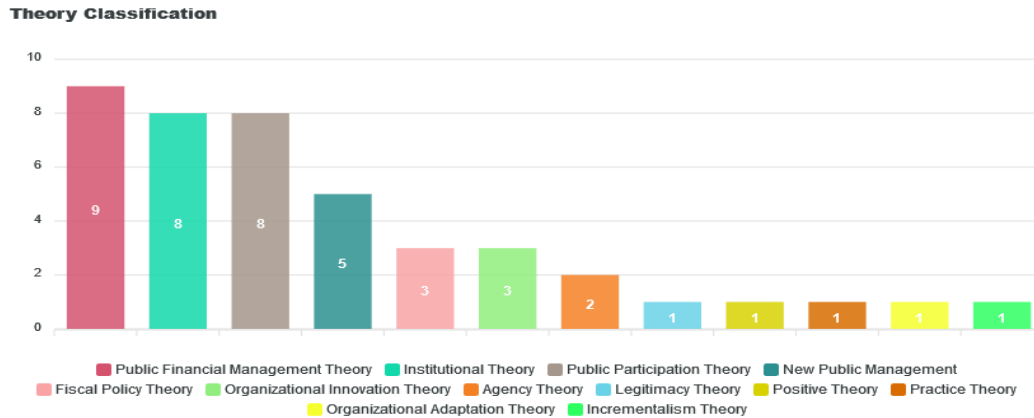


Figure 8. Theoretical Foundation

Budgeting Type

The visualisation of the type of budgeting that is the focus of the research, as presented in several articles on government budgeting from 2014 to 2023, is shown in Figure 9 and based on the 43 articles that were screened by the Watase Uake application, 17 articles or 39.5% focused on Participatory Budgeting, 13 articles or 30.2% focused on Performance Based Budgeting, six articles or 14.0% focused on Capital Budgeting, four articles or 9.3% focused on Gender Responsive Budgeting, two articles or 4.7% focused on re-Budgeting, and 1 article focused on Cash Budgeting.

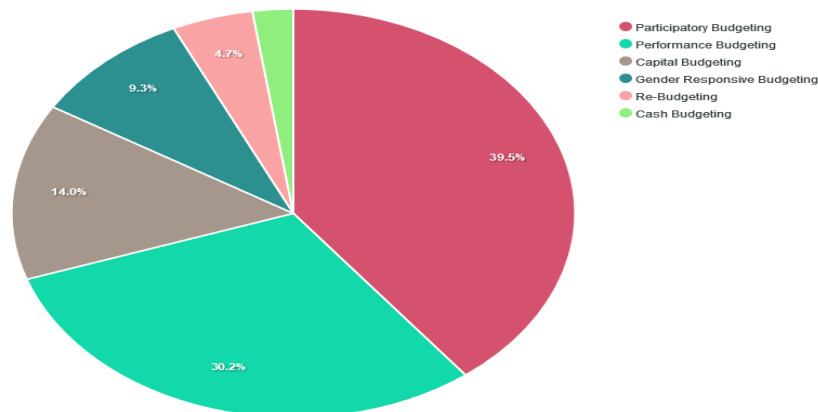


Figure 9. Budgeting Type

Key Persons

The key actors involved in preparing the district and city government budgets include the executive, the legislature, the supervisors, and collaboration between the executive and the community, as well as experts and other interested parties. The visualisation of key persons in several articles on government budgeting from 2014 to 2023 is shown in Figure 10. Based on the 43 articles that were screened by the Watase Uake application, 23 articles or 53.5% of the key persons who were the objects of the research were executives, 10 articles or 23.3% of the key persons who were the objects of the research were the community, experts and other interested parties, seven articles or 16.3% of the key persons The object of the research is the collaboration between the executive and the community, and three articles or 7.0% of the key persons who are the object of the research are the legislature.

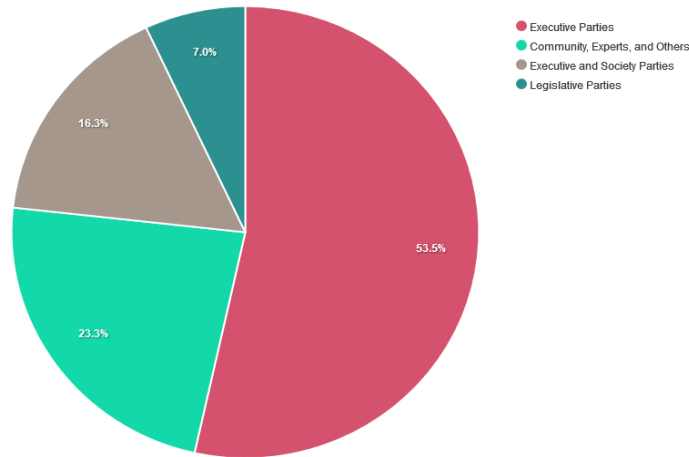


Figure 10. Key Persons

Local Government Budget Cycle

The cycle and process of budgeting in each country differ from one another, but they follow the same sequence of meaning and purpose. Figure 11 illustrates a visualisation of the government budget cycle identified in each article. There are 16 articles or 37.2% of the budgeting cycle that the research objective is Budget Implementation, 11 articles or 25.6% of the budgeting cycle that the research objective is preparation and determination of Budgets, 10 articles or 23.3% of the budgeting cycle that the research objective is budget management which covers the entire government budget cycle, and six articles or 14.0% of the budgeting cycle that is the purpose of the research is budget accountability.

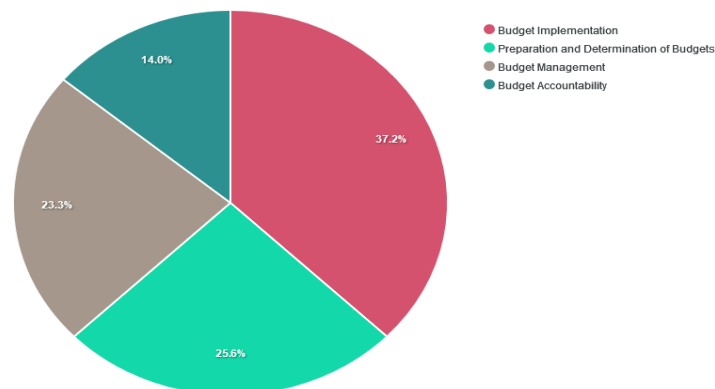


Figure 11. Government Budget Cycle

CONCLUSIONS

This systematic literature review demonstrates that research on government budgeting is a complex and multidimensional process that necessitates a holistic approach and has experienced rapid growth over the last decade, with a focus on accountability, public participation, gender responsiveness, and performance-based budgeting. However, significant research gaps remain, particularly in terms of triggering changes in budgeting strategies, integrating different approaches, and understanding local contexts. The implications of these findings suggest that researchers and practitioners need to pay attention to the social, political, and economic context in the budgeting process. The development of budgeting theory and practice must consider the various dimensions that affect budget decisions. Furthermore, additional research is needed to develop a framework that can integrate various budgeting approaches and ensure that budget policies effectively reflect

the diverse needs of communities.

LIMITATION & FURTHER RESEARCH

Some limitations of this study include the scope of the literature reviewed and its focus on a specific period. The study may also not cover all relevant aspects of government budgeting. Therefore, further research should include studies on the impact of the global crisis on government budgeting, in-depth case studies on budgeting practices in developing countries, and an exploration of the integration of gender-responsive budgeting and performance-based budgeting. Researchers can also utilise this type of longitudinal research to understand changes in budgeting practices over time. By overcoming these limitations, it is hoped that research on government budgeting can make a more significant contribution to the development of effective and responsive public policies.

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