

# Evaluasi Kebijakan Penganggaran Pemerintah Daerah Di Masa Pandemi Covid-19: Studi Kasus Pada Pemerintah Kabupaten AAA = Evaluation of Local Government Budgeting Policies During Covid-19 Pandemic: Case Study in AAA District Government

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## Abstrak

Penelitian ini bertujuan untuk mengevaluasi kebijakan penganggaran pemerintah daerah di masa pandemi Covid-19. Evaluasi ini berfokus dua hal yaitu kesesuaian regulasi dan kebijakan penganggaran daerah dengan ketentuan perundangan yang berlaku, serta mekanisme reviu pada setiap perubahan anggaran. Penelitian ini dilatarbelakangi oleh perubahan regulasi pemerintah pusat dalam menangani dampak pandemi Covid-19 yang mempengaruhi struktur penganggaran pemerintah daerah. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Analisis menggunakan metode konten dan tematik dengan analisis dokumen, kuesioner, dan wawancara. Hasil penelitian menunjukkan bahwa regulasi dan penganggaran Pemerintah Kabupaten AAA di masa pandemi Covid-19 belum sepenuhnya mengacu pada ketentuan yang berlaku. Hasil analisis menunjukkan terdapat kebijakan dan dokumen penganggaran yang belum disesuaikan dengan regulasi pemerintah pusat seperti rasionalisasi belanja barang jasa dan belanja modal kurang dari 50% dan alokasi anggaran dana alokasi umum yang belum sesuai ketentuan. Mekanisme reviu dalam setiap perubahan anggaran juga belum dilaksanakan secara memadai diantaranya reviu yang kurang mendalam dan pelaksanaan reviu yang tidak dilakukan pada setiap perubahan

.....This study aims to evaluate local government budgeting during the Covid-19 pandemic. This evaluation focuses on two things, namely the suitability of regional budgeting regulations and policies with applicable laws and regulations, as well as a review mechanism for each budget change. This research was motivated by changes in central government regulations in dealing with the impact of the Covid-19 pandemic that affected the budgeting structure of local governments. This study uses a qualitative method with a case study approach. The analysis uses content and thematic methods with document analysis, questionnaires, and interviews. The results showed that the regulations and budgeting of the AAA District Government during the Covid-19 pandemic did not fully refer to the applicable provisions. The results of the analysis show that there are policies and budgeting documents that have not been adjusted to central government regulations, such as rationalization of expenditure on goods and services and capital expenditures of less than 50% and general allocation fund budget allocations that have not been in accordance with the provisions. The review mechanism in each budget change has also not been implemented adequately, including reviews that are not in-depth and the implementation of reviews that are not carried out for each change.