

ABSTRACT

Nurlathifah Raqibah. 2022. Implementation of the Regional Budget Refocusing Policy in Minimizing the Impact of the Covid 19 Pandemic in Barru Regency (supervised by Rudi Hardi and Nur Khaerah).

This study aims to provide an analysis of the implementation of budget management policies during the Covid 19 pandemic in Barru Regency and how the impact is felt by the people of Barru Regency.

This type of research is qualitative with a descriptive approach. Sources of data used are primary data and secondary data. This study uses research subjects in the form of informants in interviews with 3 (three) informants, based on the research objectives and considerations of being able to provide information about the Implementation of the Regional Budget Refocusing Policy in Minimizing the Impact of the Covid 19 Pandemic in Barru Regency.

The results showed that the Covid 19 pandemic in Barru Regency which was affected in the Health, Social, Economic and Political sectors required the local government to make efforts to deal with the Refocusing APBD policy, as the implementation of financial authority in implementing regional autonomy. This research shows that Regent Regulation No. 41 of 2019 concerning the elaboration of the Barru Regency regional budget for the 2020 fiscal year which is used as an effort to deal with emergency situations as a result of the Covid 19 pandemic, therefore local governments get immunity in carrying out their duties if based on in good faith and in accordance with the laws and regulations.

Keywords: Policy Implementation, Refocusing, Covid 19