

ABSTRACT

The main objectives of this research is to describe various policy regarding refocusing and reallocation budget of Semarang local government and to find out efficiency and effectiveness of budget realization in prevention and mitigation of COVID-19 pandemic impact in health, economy, and social aspect.

The main data in this research is obtained by interviews and supported by financial statement available for public. Descriptive qualitative method is used to analyze the research data.

The result of this research indicates that budget revision of Semarang local government has been made based on central and local government regulation. The realization of budget allocation for health, economic, and social sector during pandemic also considered as effective and effecient

Key words : Local Budget Revision, Covid-19 Pandemic, Efficiency and Effectiveness of Budget Realization