

Regional Government Budget Refocusing as an Impact of Covid-19 Pandemic.

- **Author(s):** Azwir Nasir ,Nur Azlina ,Rofika ,Desmiyawati
- **Abstract:** This study proved and tested the factors affecting budget absorption. The factors tested in this study were regulations, budget politics, and budget planning. Primary data in this study was collected using a questionnaire. It was measured using a Likert scale. The population of this study was employees of 36 regional government agencies and organizations in Dumai City. In this study, 180 respondents were selected using saturated samples. The data analysis employed SPSS version 23. The results of this study indicate that regulation, budget politics, and budget planning have a significant effect on budget absorption.
- **Keywords:** regulations, budget politics, significant effect