

## **Abstrak**

*Pada awal tahun 2020 kemarin, masyarakat dihadapkan dengan masalah baru, yaitu masuknya Pandemi Covid-19 ke Indonesia. Pandemi Covid-19 meningkat dengan cepat dan mempengaruhi berbagai hal yang ada di Indonesia, termasuk krisis kesehatan dan kegiatan ekonomi masyarakat yang menjadi lesu. Hal ini memaksa Pemerintah untuk mengambil langkah baru, termasuk diantaranya adalah pelaksanaan Belanja Barang/Jasa yang dilaksanakan dalam rangka percepatan penanganan Pandemi Covid-19 ini. Karena urgensi dari pandemi ini sendiri, maka pelaksanaan Belanja Barang/Jasa ditetapkan menggunakan mekanisme Belanja Tidak Terduga (BTT). Inspektorat Kota Mojokerto bertugas memastikan proses pengadaan Belanja Barang/Jasa ini dapat berjalan sebagaimana mestinya. Penelitian ini dilakukan untuk dapat mengetahui prosedur pelaksanaan reviu belanja tidak terduga penanganan Covid-19 serta menjelaskan bagaimana pelaksanaan reviu tersebut selama proses pengadaan belanja. Teknik analisis deskriptif kualitatif digunakan dalam penelitian ini dengan data yang bersumber dari wawancara dan dokumen. Wawancara terperinci yang dilakukan melibatkan seorang auditor dan dilakukan secara tidak tertulis. Hasil penelitian menunjukkan bahwa prosedur pelaksanaan yang dilakukan oleh objek, sudah cukup baik dan efektif, serta sesuai dengan peraturan perundang-undangan yang berlaku.*

*Kata kunci: Reviu, Covid-19, Belanja Tidak Terduga, Inspektorat*

## **Abstract**

*At the beginning of 2020, people faced with a new problem, namely the entry of the Covid-19 Pandemic into Indonesia. The Covid-19 pandemic increased rapidly and affecting various things in Indonesia, including the health crisis and the sluggish economic activities on the community. This has forced the Government to take new steps, including the implementation of Goods/Services Spending which is carried out in order to accelerate the handling of the Covid-19 Pandemic. Due to the urgency of this pandemic itself, the implementation of Goods/Services Spending is determined using the Unexpected Shopping (BTT) mechanism. The Mojokerto City Inspectorate is in charge of ensuring that the procurement process of this Goods/Services Expenditure can run as it should. This research was conducted to be able to find out the procedure for implementing a shopping review suspected of handling Covid-19 and explain how the review was carried out during the shopping procurement process. Qualitative descriptive analysis techniques were used in this study with data sourced from interviews and documents. A detailed interview conducted involved an auditor and was conducted in an unwritten manner. The results showed that the implementation procedure carried out by the object, was quite good and effective, and in accordance with applicable laws and regulations.*

*Keywords: Review, Covid-19, Unexpected Shopping, Inspectorate*