

ABSTRAK

Analisis Kinerja Keuangan Pekarangan Pangan Lestari (P2L) Dinas Ketahanan Pangan Kabupaten Seluma Merupakan Karya tulis penelitian yang memuat pembahasan mengenai efektivitas, efisiensi, dampak COVID-19 dan isu-isu terbaru yang berhubungan dengan pangan. Pangan merupakan kebutuhan dasar yang sangat dibutuhkan oleh manusia, hal dasar ini kemudian dihubungkan dengan isu-isu terbaru terlebih dikala masa pandemi ini, pasokan pangan dan pasokan medis sangatlah krusial untuk selalu tersedia. Metode penelitian karya tulis ini menggunakan analisis rasio efektivitas dan rasio efisiensi serta digabungkan dengan hasil wawancara kepada Pejabat Penanggungjawab Teknis Kegiatan P2L sehingga diperoleh data yang kemudian disajikan secara runut agar dapat difahami. Hasil dari penelitian ini, pengelolaan keuangan P2L tahun anggaran 2021 termasuk kriteria Efektif dan kurang Efisien. Efektif dikarenakan capaian dari anggaran terealisasi 100% dan kurang efisien dikarenakan sumber daya tidak dapat diminimalisir sehingga terpakai seluruhnya. Pendanaan P2L dari Dana Alokasi Khusus (DAK) dan APBD sehingga, COVID-19 tidak mendampak ke anggaran karena DAK merupakan program kegiatan prioritas khusus. Badan Pangan Nasional (BAPANAS) yang terbentuk 2021 silam, tidak berdampak ke Dinas Ketahanan Pangan Seluma dan masih kedalam tahap pematangan badan.

Kata kunci : P2L, BAPANAS, DAK, Efektif, Efisien

Abstract

Analysis of the Financial Performance of the Sustainable Food Court (P2L) of the Seluma Regency Food Security Service This is a research paper that contains discussions on the effectiveness, efficiency, impact of COVID-19 and the latest issues related to food. Food is a basic need that is really needed by humans, this basic thing is then connected to the latest issues, especially during this pandemic, food supply and medical supplies are crucial to always be available. The research method of this paper uses an analysis of the effectiveness ratio and efficiency ratio and is combined with the results of interviews with the Technical Responsible Officer for P2L Activities so that data is obtained which is then presented in a sequence so that it can be understood. The results of this study, P2L financial management for the 2021 fiscal year includes the criteria for Effective and Less Efficient. Effective because the achievement of the budget is realized 100% and less efficient because resources cannot be minimized so that they are used entirely. P2L funding is from the Special Allocation Fund (DAK) and APBD so that COVID-19 does not have an impact on the budget because DAK is a special priority activity program. The National Food Agency (BAPANAS), which was formed in 2021, has no impact on the Seluma Food Security Service and is still in the body's maturation stage.

Keywords: P2L, BAPANAS, DAK, Effective, Efficient