

Abstrak

Pemerintah Indonesia telah melakukan berbagai jenis upaya dalam menangani kerusakan akibat pandemi COVID-19. Salah satu upaya yang dilakukan pemerintah adalah penyesuaian anggaran belanja yang tentu saja mempengaruhi pelaporan realisasi belanja pada tiap satker. Penelitian ini bertujuan untuk mengetahui dampak pandemi COVID-19 terhadap penurunan atau kenaikan realisasi belanja berdasarkan data sekunder berupa realisasi belanja pada Kanwil DJBC Sumatera Utara TA 2019 dan 2020. Dalam melakukan penelitian, penulis menggunakan metode wawancara dan dokumentasi yang bertujuan untuk meninjau penurunan ataupun kenaikan realisasi belanja. Selain itu, penelitian ini juga dilakukan untuk mengetahui kesesuaian struktur Laporan Realisasi Anggaran dengan PSAP 02 dan klasifikasi akun belanja selama masa pandemi. Berdasarkan tinjauan yang dilakukan, realisasi belanja di Kanwil DJBC Sumatera Utara mengalami penurunan sebesar 5,48% dari tahun sebelumnya karena adanya kenaikan dan penurunan atas sub kelompok belanja dalam Laporan Realisasi Anggaran Belanja dan pengurangan atas pembelian belanja modal. Selain itu, penurunan realisasi belanja juga terjadi karena adanya mutasi pegawai dan pengurangan perjalanan dinas sebagai akibat dari pandemi COVID-19. Pelaporan LRA pada Kanwil DJBC Sumatera Utara sudah sesuai dengan PSAP 02 dan adanya penambahan akun belanja baru terkait penanganan pandemi COVID-19.

Kata Kunci: Laporan Realisasi Anggaran, Laporan Realisasi Anggaran Belanja, Realisasi Belanja

Abstract

The Indonesian government has made various types of efforts to deal with the damage caused by the COVID-19 pandemic. One of the efforts made by the government is the adjustment of the budget, which of course affects the reporting of expenditure realization in each work unit. This study aims to determine the impact of the COVID-19 pandemic on the decrease or increase in expenditure realization based on secondary data in the form of expenditure realization at the Regional Office of the Directorate General of Customs and Excise of North Sumatra for the 2019 and 2020 fiscal year. In this study, the author uses interviews and documentation which aims to review the decrease or increase in spending realization. In addition, this study was also conducted to determine the suitability of the structure of the Budget Realization Report (LRA) with PSAP 02 and the classification of spending accounts during the pandemic. Based on the review conducted, the realization of expenditure in the Regional Office of the Directorate General of Customs and Excise of North Sumatra decreased by 5.48% from the previous year due to an increase and decrease in the expenditure sub-group in the Budget Realization Report and a reduction in the purchase of capital expenditures. In addition, the decrease in spending realization also occurred due to employee transfers and reduced official travel as a result of the COVID-19 pandemic. Reporting of the Budget Realization Report at the Regional Office of the

Directorate General of Customs and Excise of North Sumatra is in accordance with PSAP 02 and there is an addition of a new spending account related to the handling of the COVID-19 pandemic.

Keywords: *Budget Realization Report, Budget Realization Report, Expenditure Realization*