

Abstrak

Belanja negara merupakan salah satu bagian krusial dalam pelaksanaan Anggaran Pendapatan dan Belanja Negara (APBN). Proses pencairan dana yang menjadi aspek penting pelaksanaan belanja negara telah diatur sebelumnya melalui PMK 190/PMK.05/2012 yang kemudian mengalami beberapa penyesuaian selama pandemi berlangsung. Adapun tujuan dari penelitian ini guna meninjau pelaksanaan pencairan dana selama masa pandemi sesuai peraturan yang berlaku, membandingkan dengan keadaan sebelum pandemi, serta meninjau terkait pencapaian realisasi belanja negara. Objek yang menjadi bahan penelitian adalah Kantor Pelayanan Perbendaharaan Negara Ambon (KPPN Ambon) dimana data diperoleh dengan melakukan studi pustaka, wawancara, observasi dan dokumentasi. Hasil penelitian menemukan bahwa terdapat perbedaan antara prosedur pencairan dana sebelum dan saat masa pandemi. Perbedaan yang paling mencolok yaitu ditiadakannya kegiatan tatap muka demi menekan angka Covid-19 serta pemberlakuan sistem informasi dan akuntansi berupa portal SPM. Kelebihan dan kekurangan akibat perubahan prosedur ini diharapkan dapat menjadi bahan evaluasi ke depannya. Adapun implementasi pencairan dana di KPPN Ambon sesuai dengan SE-31/PB/2020 yang mengatur tentang mekanisme pencairan dana selama masa darurat pandemi.

Kata kunci: pencairan dana, belanja negara, pandemi, KPPN Ambon.

Abstract

State expenditure is one of the crucial parts in the implementation of the State Revenue and Expenditure Budget (APBN). The process of disbursing funds, which is an important aspect of the implementation of state spending, has been pre-arranged through PMK 190/PMK.05/2012 which then underwent several adjustments during the pandemic. The purpose of this research is to review the implementation of disbursement of funds during the pandemic in accordance with applicable regulations, to compare with the situation before the pandemic, and to review the achievement of state expenditure realization. The object of the research is the Ambon State Treasury Service Office (KPPN Ambon) where data is obtained by conducting literature studies, interviews, observation and documentation. The results of the study found that there were differences between the procedures for disbursing funds before and during the pandemic. The most striking difference is the elimination of face-to-face activities in order to reduce the number of Covid-19 and the implementation of an information and accounting system in the form of an SPM portal. The advantages and disadvantages resulting from this procedure change are expected to be used as material for future evaluations. The implementation of disbursement of funds at KPPN Ambon is in accordance with SE-31/PB/2020 which regulates the mechanism for disbursing funds during the pandemic emergency.

Keywords: *disbursement of funds, state spending, pandemic, KPPN Ambon.*