

## Abstrak

Adanya pandemi Corona Virus Disease 2019 (Covid-19) memberikan dampak terhadap berbagai sektor. Dari sisi belanja negara, Covid-19 memaksa pemerintah melakukan refocusing terhadap anggaran serta kegiatan sekolah. Hal tersebut dilakukan untuk mempercepat penanganan Covid-19. Akibatnya besaran anggaran belanja yang telah ditetapkan sebelumnya harus disesuaikan. Penelitian ini bertujuan untuk meninjau penerapan akuntansi belanja pendidikan pada Dinas Pendidikan, Pemuda, dan Olahraga Pemerintah Kabupaten Bantul pada Masa Pandemi Covid-19. Penelitian ini dilakukan dengan metode analisis kualitatif dengan melakukan tinjauan studi kepustakaan serta mengamati dokumen perubahan anggaran dan laporan realisasi anggaran belanja pendidikan. Selain itu, dilakukan penelitian terkait penyerapan Dana BOS pada masa pandemi Covid-19. Hasil penelitian menunjukkan, penerapan akuntansi belanja Dinas Pendidikan, Pemuda, dan Olahraga Pemerintah Kabupaten Bantul telah dilakukan sesuai pedoman yang terdapat dalam Standar Akuntansi Pemerintahan (SAP). Sementara dalam perencanaan anggaran pendidikan dilakukan penyesuaian sesuai dengan peraturan yang berlaku dimasa pandemi Covid-19. Penyesuaian dilakukan berdasarkan yang diprioritaskan dalam hal percepatan penanganan Covid-19. Dalam penyerapan Dana BOS pada 281 sekolah dasar secara umum telah dilakukan secara efisien. Sementara pada pelaporan anggaran dan realisasi yang dilakukan Dinas Pendidikan, Pemuda, dan Olahraga Pemerintah Kabupaten Bantul telah disajikan dan dilaporkan sesuai dengan Peraturan Pemerintah Nomor 71 Tahun 2010.

**Kata kunci:** Covid-19, *refocusing* anggaran, Standar Akuntansi Pemerintah (SAP), Dana BOS

## Abstract

*The Corona Virus Disease 2019 (Covid-19) pandemic has given an impact on various sectors. In terms of state spending, Covid-19 has forced the government to refocusing the budget and school activities. This is conducted to speed up the handling of Covid-19. As a result, the amount of the previously determined budget must be adjusted. This study aims to review the application of education expenditure accounting on Bantul District Government Education, Youth and Sports Office during the Covid-19 pandemic. This research was conducted using a qualitative analysis method by conducting a literature review and observing budget amendment documents and education budget realization reports. In addition, research was carried out regarding the absorption of Dana BOS during the Covid-19 pandemic. The results showed that the application of Bantul District Government Education, Youth and Sports Office expenditure accounting had been carried out according to the guidelines contained in Standar Akuntansi Pemerintah (SAP). Meanwhile, in planning the education budget, adjustments were made in accordance with the regulations in force during the Covid-19 pandemic. Adjustments are made based on priorities in terms of accelerating the handling of Covid-19. In general, the absorption of Dana BOS in 281 elementary schools has been carried out efficiently. Meanwhile, in the budget and realization reporting carried out Bantul District Government Education, Youth and Sports Office has been presented and reported in accordance with Peraturan Pemerintah Nomor 71 Tahun 2010.*

**Keywords:** Covid-19, *budget refocusing*, Standar Akuntansi Pemerintah (SAP), Dana BOS