

ABSTRAK

Penelitian ini berfokus pada implementasi pelaksanaan belanja modal penanganan pandemi Covid-19 pada tahun anggaran 2021 dengan melihat pola penyerapan anggaran serta memperhatikan beberapa faktor antara lain seperti rencana dan revisi anggaran, pelaksanaan anggaran, pengajuan SPM, pengadaan barang/jasa, dan SDM. Penulis juga akan meninjau kesesuaian peraturan berlaku yang diterapkan dalam pelaksanaan belanja modal akun Covid-19. Penelitian ini menitikberatkan pada hasil interaksi penulis dengan narasumber yang dipaparkan menggunakan pendekatan kualitatif deskriptif. Penulis mengulas belanja tersebut mengingat sangat koheren dengan kondisi saat ini dan sesuai implementasinya pada wilayah kerja Balai Besar Penelitian dan Pengembangan Tanaman Obat dan Obat Tradisional (B2P2TOOT) yang melakukan pembangunan Gedung Laboratorium Biosafety Level 2 (BSL – 2). Secara umum, hasil penelitian menunjukkan bahwa pelaksanaan belanja modal penanganan pandemi Covid-19 cukup menantang khususnya pada perencanaan yang berkaitan dengan pergeseran untuk efisiensi. Kendati demikian, implementasinya dapat dilakukan secara optimal dengan realisasi yang cukup tinggi yakni 99,758% walaupun sempat beberapa kali mengalami kendala yang berarti.

Keyword: Pelaksanaan Belanja Modal Penanganan Pandemi Covid-19, Realisasi Anggaran, Kesesuaian Peraturan

ABSTRACT

This study focuses on the implementation of capital expenditures for handling the Covid-19 pandemic in the 2021 fiscal year by looking at the pattern of budget absorption and taking into account several factors, including budget plans and revisions, budget implementation, SPM submissions, procurement of goods/services, and human resources. The author will also review the suitability of the applicable regulations applied in the implementation of the Covid-19 account capital expenditure. This research emphasizing on the results of the interaction between the author and the resource persons who are presented using a descriptive qualitative approach. The author reviews these expenditures considering that because the topic is very coherent with current conditions and according to their implementation in the working area of the Center for Research and Development of Medicinal Plants and Traditional Medicines (B2P2TOOT) which is conducting the construction of the Level 2 Biosafety Laboratory Building (BSL – 2). In general, the results of the study show that the implementation of capital expenditures for handling the Covid-19 pandemic is quite challenging, especially in planning related to shifts to efficiency. Nevertheless, the implementation can be carried out optimally with a fairly high realization of 99,758% even though it had experienced significant obstacles several times.

Keyword: *Implementation of Capital Expenditures for Handling The Covid-19 Pandemic, Budget Realization, Regulatory Compliance*