

Abstrak

APBD merupakan rencana keuangan tahunan pemerintah daerah yang dijadikan sebagai pedoman dalam melaksanakan program kerja pemerintah daerah. Pandemi Covid-19 membuat APBD mengalami perubahan alokasi sehingga akan mempengaruhi realisasi anggaran belanja yang dilakukan pemerintah daerah. Penelitian ini bertujuan untuk meninjau bagaimana dampak pandemi Covid-19 terhadap realisasi anggaran belanja Badan Pengelolaan Keuangan Daerah (BPKAD) Kota Padang tahun anggaran 2020. Metode analisis yang digunakan adalah studi kepustakaan dan studi lapangan. Hasil penelitian menunjukkan bahwa BPKAD Kota Padang mengalami pengurangan anggaran sebesar Rp12.941.229.257,83 di tahun 2020. Secara keseluruhan, anggaran belanja tahun 2020 dapat direalisasi dengan baik. Realisasi anggaran belanja berdasarkan jenis akun belanja pada belanja pegawai sebesar 90,57%, belanja barang dan jasa sebesar 94,16%, dan belanja modal sebesar 98,02%. Namun, masih ada rincian belanja yang masih kurang maksimal yaitu belanja honorarium panitia, belanja premi asuransi, belanja sewa gedung. Kemudian realisasi anggaran belanja berdasarkan program dan kegiatan masih terdapat belanja dengan realisasi terendah yaitu kegiatan penyediaan jasa perkantoran sebesar 48,79%. Selanjutnya dalam pelaksanaan anggaran masih terdapat kendala mengenai kurangnya koordinasi, kurang cermat dalam perencanaan dan masalah harga. Langkah dalam mengatasi permasalahan tersebut yaitu dengan melakukan bimbingan teknis, sosialisasi, survei, dan lebih cermat dalam melakukan perhitungan.

Kata kunci: APBD, realisasi anggaran belanja, pandemi covid-19, pergeseran APBD

Abstract

APBD is the annual financial plan of the local government which is used as a guideline in implementing the work program of the local government. The Covid-19 pandemic has made the APBD experience changes in allocation that will affect the realization of the budget made by the regional government. This study aimed to review the impact of the Covid-19 pandemic on the budget realization of the Padang City Regional Financial Management Agency for the fiscal year of 2020. The analytical methods used are literature and field studies. The results showed that the Padang City BPKAD experienced a budget reduction of Rp. 12,941,229,257.83 in 2020. Overall, the 2020 budget was realized well. Realization of the expenditure budget based on the type of expenditure accounts for personnel expenditures of 90.57%, goods and services expenditures of 94.16%, and capital expenditures of 98.02%. However, there are spending details that are not yet optimal, namely the committee's honorarium expenditure, insurance premium spending, and building rental spending. Then on the realization of the expenditure budget based on programs and activities there was still an expenditure with the lowest realization, which was the activity of providing office services at 48.79%. Furthermore, during the implementation of the budget, there were still obstacles regarding the lack of coordination, lack of careful planning, and price problems. The steps involved in overcoming those problems were by conducting technical guidance, socialization, surveys, and doing the calculations carefully.

Keywords: APBD, budget realization, covid-19 pandemic, shifting APBD