

Abstrak

Penelitian ini bertujuan untuk mengetahui proses atau alur dan kendala atau permasalahan dalam implementasi revisi anggaran satuan kerja (satker) yang menjadi kewenangan Kantor Wilayah Direktorat Jenderal Perbendaharaan (Kanwil DJPb) Sumatera Barat Tahun 2021. Metode penelitian yang digunakan, yaitu penelitian kualitatif dengan sumber data dari data primer berupa hasil olahan wawancara dan data sekunder melalui analisis studi kepustakaan. Hasil penelitian ini, yaitu Kanwil DJPb Sumatera Barat selama tahun 2021 telah memproses usulan revisi sebanyak 2.248 kali yang meliputi revisi anggaran dalam hal pagu anggaran berubah sebanyak 56 kali, pagu anggaran tetap sebanyak 417 kali, dan revisi administrasi sebanyak 1.775 kali. Terdapat juga permasalahan berupa gangguan jaringan, kurangnya pemahaman satker atas mekanisme revisi, perbedaan persepsi antarpegawai mengenai aturan, dan interkoneksi sistem aplikasi. Secara umum, layanan penyelesaian revisi anggaran pada Kanwil DJPb Sumatera Barat telah dilaksanakan dengan baik dan tepat waktu ditandai dengan nilai Indikator Kinerja Utama atas revisi dokumen pelaksanaan anggaran satker mencapai 100% dan indeks kepuasan satker atas layanan telah melampaui target sebesar 4,74.

Kata kunci: Revisi Anggaran, Revisi Pagu Anggaran Berubah, Revisi Pagu Anggaran Tetap, Revisi Administrasi, RKA-KL, DIPA, Kanwil DJPb Sumatera Barat.

Abstract

This study aims to determine the process or flow and obstacles or problems in implementing the budget revision of the work unit (satker) which is the authority of the Regional Office of the Directorate General of Treasury (Kanwil DJPb) West Sumatra in 2021. The research method used is qualitative research with data sources from primary data in the form of processed interviews and secondary data through literature study analysis. The results of this study, namely the West Sumatra DJPb Regional Office during 2021 have processed 2.248 revision proposals which include budget revisions in terms of 56 changes to the budget ceiling, 417 fixed budget ceilings, and 1.775 administrative revisions. There are also problems in the form of network disturbances, lack of understanding of the satker on the revision mechanism, differences in perception among employees regarding the rules, and application system interconnection. In general, the service for completing the budget revision at the DJPb Regional Office of West Sumatra has been carried out properly and on time, as indicated by the value of the Key Performance Indicators on the revised budget implementation document of the satker reaching 100% and the satker satisfaction index with services exceeding the target of 4,74.

Keywords: Budget Revision, Changed Budget Ceiling Revision, Fixed Budget Ceiling Revision, Administration Revision, RKA-KL, DIPA, Kanwil DJPb Sumatera Barat.