

Abstrak

Belanja barang dan jasa adalah seluruh pengeluaran yang dilakukan oleh pemerintah untuk membiayai pengeluaran segala jenis barang dan/atau jasa. Kehadiran pandemi Covid-19 telah mempengaruhi pelaksanaan belanja barang dan jasa pemerintah, baik dari jenis barang dan jasa yang dibeli, mekanisme pembayaran, dan efektivitas belanjanya. Tujuan penelitian ini adalah untuk mengetahui pengaruh pandemi Covid-19 terhadap pelaksanaan belanja barang di KPPN Madiun pada saat sebelum dan selama pandemi Covid-19. Penelitian ini menggunakan metode penelitian kualitatif yang bersifat deskriptif. Teknik pengumpulan data yang digunakan adalah observasi, wawancara, dan dokumentasi. Berdasarkan hasil penelitian, belanja barang sebelum terjadi pandemi Covid-19 memiliki realisasi yang lebih besar daripada selama pandemi Covid-19. Hal ini dikarenakan pada masa sebelum pandemi Covid-19 masih ditemukan adanya belanja bahan dan belanja perjalanan dinas pada KPPN Madiun dengan alokasi dan realisasi anggaran yang cukup besar. Namun, ketika terjadi pandemi Covid-19, kedua jenis belanja barang tersebut mengalami penurunan alokasi dan realisasi anggaran secara drastis karena kedua belanja tersebut tidak dapat dilaksanakan dan dibatasi oleh pemerintah. Sementara itu, pandemi Covid-19 menyebabkan munculnya jenis belanja barang baru, seperti masker, hand sanitizer, desinfektan, paket data untuk kegiatan daring, dan lain-lain.

Kata kunci: Belanja barang, Realisasi, Efektivitas, Pembayaran, Covid-19

Abstract

Goods and services spending is all expenditures made by the government to finance the expenditure of all types of goods and/or services. The presence of the Covid-19 pandemic has affected the implementation of government goods and services spending, both from the types of goods and services purchased, payment mechanisms, and the effectiveness of spending. The purpose of this study was to determine the influence of the Covid-19 pandemic on the implementation of goods spending at KPPN Madiun at the time before and during the Covid-19 pandemic. This research used qualitative research methods that are descriptive. The data collection techniques used are observation, interviews, and documentation. Based on the results of the study, spending for goods before the Covid-19 pandemic had a greater realization than during the Covid-19 pandemic. This is because in the period before the Covid-19 pandemic, there was still found spending for materials and official travel spending at the KPPN Madiun with a fairly large allocation and budget realization. However, during the Covid-19 pandemic, the two types of goods spending experienced a drastic decrease in allocation and budget realization because the two expenditures could not be implemented and were limited by the government. Meanwhile, the Covid-19 pandemic has caused the emergence of new types of spending for goods, such as masks, hand sanitizers, disinfectants, data packages for online activities, and others.

Keywords: Spending for goods, Realization, Effectiveness, Payment, Covid-19