

INTISARI

Penelitian ini bertujuan untuk menganalisis hambatan pelaksanaan anggaran belanja tahun 2015 pada satker lingkup KPPN Klaten. Hasil penelitian ini diharapkan dapat digunakan sebagai referensi perbaikan pelaksanaan anggaran belanja pada satker, kementerian/lembaga pengguna anggaran dan Kementerian Keuangan sebagai pengelola fiskal.

Metode penelitian ini menggunakan metode kualitatif dengan strategi studi kasus. Penelitian diawali dengan menganalisis data realisasi anggaran KPPN Klaten. Dari data tersebut dipilih sepuluh satker yang mengalami realisasi terendah dibawah target nasional. Kemudian dilakukan identifikasi penyebab rendahnya realisasi anggaran pada kesepuluh satker tersebut melalui wawancara. Setelah data terkumpul, dilakukan analisis data. Hasil penelitian menunjukkan hambatan pelaksanaan anggaran satker adalah permasalahan pada lingkup dokumen (Daftar Isian Pelaksanaan Anggaran/DIPA), lingkup pelaksanaan kegiatan/belanja, dan lingkup proses pembayaran tagihan.

Permasalahan pada lingkup DIPA adalah DIPA terlambat diterima, permasalahan proses penganggaran, proses revisi yang lama, dan penggunaan dana berdasar sumber dana. Permasalahan pada lingkup pelaksanaan kegiatan adalah tidak adanya petunjuk pelaksanaan kegiatan, tidak terlaksananya kegiatan, ketentuan pertanggungjawaban pembayaran, efisiensi kegiatan/belanja, dan proses pengadaan barang/jasa. Sedangkan permasalahan pada lingkup pembayaran tagihan adalah terjadinya penolakan Surat Perintah Membayar (SPM) dan retur Surat Perintah Pencairan dana (SP2D).

kata kunci: APBN, DIPA, Sistem Perbendaharaan dan Anggaran Negara (SPAN), pengadaan barang/jasa, satker.

ABSTRACT

This research is aims to analyze things impeding the budget execution in 2015 at the spending units (satker) of KPPN Klaten. The results of this research can be used as a reference to improve the budget execution at the satker, at the ministry/for the budget users and at the Ministry of Finance as the fiscal authority.

This research employed a qualitative method with a case study strategy. The study was carried out by analyzing the data of the budget of the KPPN of Klaten. As many as 10 satkers that had experienced the lowest realization or below the target of the state were chosen from the data. Problem identification within the 10 satkers was carried out through interviews. As soon as the data was obtained, it was then analyzed. The result indicates factors impeding the budget execution; and they are problems with the scope of the document (Budget Implementation List/DIPA), the scope of the implementation of activities/purchasing, and the scope of the billing process.

The problem with the scope of DIPA is that the DIPA itself is received late; the budgeting process is problematic; the revision process is long; and the use of funds is based on the source of funds. Problems with the scope of the activities deal with the absence of guidelines for activity implementation, with the unexecuted activities, with the terms of payment, with the efficiency of activities/purchasing, and with the process of procurement of both goods and services. As for the problems with the scope of bill payment can be attributed to the rejection of Payment Order (SPM) and the returns of Warrant for Disbursements (SP2D).

keywords: state budget (APBN), Budget Implementation List (DIPA), System of treasury and the state budget (SPAN), procurement of goods and services, spending units (satker).