

ABSTRAK

Mohamad Fajar Rahman: Analisis Realisasi Penyerapan Anggaran Belanja Modal di Pemerintah Kabupaten Purwakarta

Fenomena yang terjadi dalam penelitian awal ini yaitu tidak terealisasinya anggaran belanja modal secara keseluruhan tiap tahun di pemerintahan Kabupaten Purwakarta terutama pada tahun 2014 dan 2015.

Penelitian ini bertujuan untuk mengetahui proses realisasi belanja modal mulai dari input belanja modal, pelaksanaan belanja modal, serta output belanja modal hingga tingkat realisasi belanja modal pemerintah purwakarta.

Analisis yang digunakan adalah analisis laporan keuangan dengan menggunakan metode horizontal. Metode penelitian ini menggunakan metode penelitian deskriptif dengan pendekatan kualitatif. Teknik pengumpulan data menggunakan observasi, wawancara dan studi kepustakaan serta dokumentasi.

Hasil penelitian menunjukkan bahwa proses input belanja modal telah sesuai dengan ketentuan yang berlaku, demikian pula dalam proses pelaksanaan belanja modal telah sesuai ketentuan yang berlaku, begitu juga dengan output belanja modal telah sesuai dengan ketentuan yang berlaku, namun jika dilihat dari tingkat realisasi belanja modal terjadi penurunan dimana yang asalnya pada tahun 2014 anggaran belanja modal terrealisasi 76,50% pada tahun 2015 belanja modal terrealisasi 72,99% disini terjadi penurunan sekitar 3,51%. Penurunan ini diakibatkan dengan banyaknya hambatan-hambatan diantaranya; Dalam proses perencanaan anggaran di daerah, permasalahan yang sering dihadapi adalah adanya perbedaan program-program prioritas antara pihak Pemerintah Daerah dengan Dewan Perwakilan Daerah dalam pembahasan Raperda anggaran pendapatan dan belanja daerah antara pemerintah daerah dengan legislatif. Pemerintah daerah cenderung menganggarkan sangat pesimis (*under estimate*) pendapatan yang belum di informasikan tersebut pada saat proses perencanaan anggaran pendapatan dan belanja daerah di daerah. Pemerintah daerah sering mengalami selisih pendapatan yang tidak tercapai sehingga menyebabkan ada beberapa program yang tidak terdandai. Terdapat proses tender/pelelangan paket-paket pekerjaan fisik yang terlambat dilaksanakan, sehingga pelaksanaan dan penyelesaian pekerjaan juga ikut terlambat. Pelaksanaan fungsi Pejabat Penatausahaan Keuangan, masih terlihat belum dapat dilaksanakan secara optimal.

Kata Kunci : Realisasi, Penyerapan Anggaran, dan Belanja Modal

ABSTRACT

Mohamad Fajar Rahman: *Analysis of the realization of the absorption of capital expenditure Budget in Purwakarta Regency Government*

The phenomenon occurring in this early research, there is not realization of overall capital budget in every year of Purwakarta Regency Government especially in 2014 and 2015

This research aims to know the process of realization in capital expenditures ranging from capital expenditure's input, capital expenditures, as well as the implementation's output until capital spending level of government capital expenditure realization in Purwakarta Government.

The financial statements is used as the analysis method of the financial statements by using a horizontal method. The method of this research uses descriptive research methods with qualitative approaches. Using data collection techniques of observation, interview and the study of librarianship and documentation.

The results of this study showed that the process of input capital expenditures were appropriate with the provisions in force, as well as the process of implementation of the capital expenditures have been accordance with the applicable output, as well as capital expenditures were appropriated with the applicable provisions, but if we see from the level of realization in capital expenditures there is a decrease where the originally in 2014 budget capital expenditure's realization is 76.50%, and in 2015 capital expenditure's realization is 72.99% there is a decrease about 3.51% here. The decrease were caused by the large number of barriers including; In the process of budget planning in the region, the problem that often encountered was the distinction between priority programmes of regional authorities with Regional Representatives in the deliberations of the draft local regulations, revenues budgeting and shopping area between the local governments with the legislature. Local government tend to have budgeted with very pessimistic (underestimate) the incomes that has not been informed yet at the time of the planning of revenues budgeting and expenditures budgeting districts in the area. The local government often has a difference income that has not been reached which is caused some programs which are not being able to fund. There is a tender/auction packages physical job process are late being carried out, so the implementation and completion of the work are also late. The implementation of the functions of the Officials Administering finance, still hasn't be implemented optimally.

Keywords: realization, the absorption of the budget, and capital expenditures.