

IMPLEMENTASI BELANJA LANGSUNG PADA KANTOR BADAN PERENCANAAN PEMBANGUNAN DAERAH (BAPPEDA) KABUPATEN BENGKALIS

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ABSTRAK

Penelitian ini bertujuan menganalisis implementasi belanja langsung pada BAPPEDA Kabupaten Bengkalis sesuai ketentuan Permendagri Nomor 77 Tahun 2020. Metode yang digunakan adalah deskriptif kualitatif dengan teknik wawancara, observasi, dan studi dokumentasi. Analisis mencakup proses perencanaan, penganggaran, pelaksanaan, dan pelaporan, serta peninjauan data realisasi anggaran belanja langsung tahun 2019–2023. Hasil penelitian menunjukkan bahwa pengelolaan belanja langsung telah dilaksanakan sesuai asas transparansi, akuntabilitas, disiplin anggaran, dan efisiensi. Proses pengelolaan dilakukan melalui Sistem Informasi Pemerintahan Daerah (SIPD) dengan dukungan dokumen seperti Surat Permintaan Pembayaran (SPP), Surat Perintah Membayar (SPM), dan Surat Perintah Pencairan Dana (SP2D). Kendala yang ditemukan meliputi keterlambatan administrasi, perubahan kebijakan, dan keterbatasan sumber daya manusia. Penelitian merekomendasikan peningkatan kapasitas aparatur, optimalisasi pemanfaatan SIPD, serta perencanaan anggaran yang adaptif terhadap perubahan situasi untuk meningkatkan efektivitas pengelolaan keuangan daerah.

Kata Kunci: Belanja langsung, implementasi, keuangan daerah, BAPPEDA, Permendagri 77/2020.

IMPLEMENTATION OF DIRECT EXPENDITURE AT THE OFFICE OF THE REGIONAL DEVELOPMENT PLANNING AGENCY (BAPPEDA) OF BENGKALIS REGENCY

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ABSTRACT

This study aims to analyze the implementation of direct expenditure at BAPPEDA of Bengkalis Regency in accordance with Ministry of Home Affairs Regulation No. 77 of 2020. The method applied is descriptive qualitative, using interviews, observations, and document reviews. The analysis covers planning, budgeting, implementation, and reporting processes, as well as the review of direct expenditure realization data from 2019–2023. The results indicate that direct expenditure management has been carried out based on the principles of transparency, accountability, budget discipline, and efficiency. The process is supported by the Regional Government Information System (SIPD) and administrative documents such as Payment Request Letters (SPP), Payment Orders (SPM), and Fund Disbursement Orders (SP2D). Challenges include administrative delays, policy changes, and limited human resources. The study recommends enhancing staff capacity, optimizing SIPD utilization, and adopting more adaptive budgeting to improve the effectiveness of regional financial management.

Keywords: *Direct expenditure, implementation, regional finance, BAPPEDA, Regulation No. 77/2020.*