The Analysis of Application of Budget Planning System in PTNB

(Case Study of UPN "Veteran" Jakarta)

By Dewi Bunga Farizi

Abstract

This study was conducted to find out the application of the budget planning system that had been implemented by UPN "Veteran" Jakarta after the affirmation. This study uses qualitative research methods with a case study approach. The results obtained from this study are the preparation of RKA-K/L by UPN "Veteran" Jakarta has been carried out based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 163/PMK.02/2016 although there are still documents that are not prepared. The preparation of RKA-K/L by the Planning Sub-Section is not fully in accordance with the applicable guidelines. Then, although there are still activities that are not / are not suitable, in general the preparation of RKA-K/L at the work unit level is in accordance with the applicable guidelines. However, the guidelines that apply in the planning sub-section with the work unit are still not in line. In addition, the application of the RKA-K / L has not been fully used by all work units, but has been used in the Planning Sub-Section in preparing the budget and revising the budget.

Keywords: *Planning, Budgeting, PTNB, Public Sector.*

ANALISIS PENERAPAN SISTEM PERENCANAAN

ANGGARAN DI PTNB

(STUDI KASUS UPN "VETERAN" JAKARTA)

Oleh Dewi Bunga Farizi

Abstrak

Penelitian ini dilakukan untuk mengetahui penerapan sistem perencanaan anggaran yang telah diterapkan UPN "Veteran" Jakarta pasca penegerian. Penelitian ini menggunakan metode penelitian kualitatif dengan pendekatan studi kasus. Hasil yang didapatkan dari penelitian ini adalah penyusunan RKA-K/L oleh UPN "Veteran" Jakarta telah dilakukan berdasarkan Peraturan Menteri Keuangan Republik Indonesia Nomor 163/PMK.02/2016 walaupun masih terdapat dokumen yang tidak disiapkan. Penyusunan RKA-K/L oleh Sub Bagian Perencanaan belum sepenuhnya sesuai dengan pedoman yang berlaku. Kemudian, walaupun masih terdapat kegiatan yang tidak/kurang sesuai, secara garis besar penyusunan RKA-K/L di tingkat sub satker telah sesuai dengan pedoman yang berlaku. Namun, pedoman yang berlaku di sub bagian perencanaan dengan sub satker masih belum sejalan. Selain itu, aplikasi RKA-K/L belum sepenuhnya di gunakan oleh seluruh sub satker.

Kata kunci: Perencanaan, Anggaran, PTNB, Sektor Publik.