

## Pengelolaan Pengeluaran Anggaran Pemerintah Kota Ternate Provinsi Maluku Utara di Masa Pandemi COVID-19 = Management of Ternate City Government Budget Expenditure in North Maluku Province during the COVID-19 Pandemic

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### Abstrak

Keterlambatan pembayaran honor dan juga insentif sudah sering terjadi di awal tahun. Terjadinya penunggakan pembayaran honor dan insentif menunjukkan proses perencanaan dan penganggaran yang kurang terkendali oleh Pemerintah Kota Ternate, meskipun rata-rata setiap tahunnya mereka mendapatkan predikat pengelolaan Wajar Tanpa Pengecualian (WTP) yang tidak sejalan dengan data lapangan yang menunjukkan adanya masalah dalam penganggaran (<https://ombudsman.go.id/> Kamis, 11/02/2021). Pengelolaan Pemerintah Kota Ternate dalam upaya penanganan COVID-19 juga menunjukkan adanya permasalahan serupa. Peneliti menggunakan paradigma post-positivist dengan teknik pengumpulan data yang dilakukan melalui wawancara mendalam dan studi kepustakaan. Hasil penelitian menunjukkan bahwa Pemerintah kota Ternate sudah menetapkan batas kapasitas anggaran sehingga utang daerah terjaga, justifikasi refocusing sesuai urgensi namun dalam penentuan proses masih belum partisipatif. Namun masih di temukan fenomena flypaper effect di Pemerintah kota Ternate karena proporsi transfer yang lebih besar dibandingkan PAD, sekalipun PAD sudah menunjukkan peningkatan yang cukup signifikan sekalipun dalam kondisi pandemi COVID-19, terkait penghematan masih belum terlaksana dengan optimal karena masih adanya berbagai pos anggaran yang seharusnya dapat lebih kecil atau bahkan sepenuhnya dihilangkan.

.....Late payments of fees and incentives have often occurred at the beginning of the year. The occurrence of arrears in the payment of honorarium and incentives shows that the planning and budgeting process is less controlled by the Ternate City Government, even though on average every year they get the title of Unqualified management (WTP) which is not in line with field data which shows there are problems in budgeting (<https://ombudsman.go.id/> Thursday, 11/02/2021). The management of the Ternate City Government in efforts to deal with COVID- 19 also shows a similar problem. Researchers used a post-positivist paradigm with data collection techniques carried out through in-depth interviews and literature studies. The results of the study show that the Ternate city government has set budget capacity limits so that regional debt is maintained, the justification for refocusing is according to urgency but the process determination is still not participatory. However, the phenomenon of the flypaper effect is still found in the Ternate city government because the proportion of transfers is greater than PAD, even though PAD has shown a significant increase even in the conditions of the COVID- 19 pandemic, related to savings that have not been implemented optimally because there are still various budget items that have been should be reduced or even completely eliminated.</p>