

ABSTRAK

Pelaksanaan pengadaan barang dan jasa merupakan kegiatan yang sangat berisiko terjadi kecurangan sehingga diperlukan pengendalian internal. Penelitian ini bertujuan untuk menganalisis Sistem Pengendalian Intern Pemerintah pengadaan barang dan jasa di UPT BLK Situbondo. Metode yang digunakan oleh peneliti ialah studi kepustakaan, wawancara, dan observasi yang bersifat komparatif terhadap Perpres Nomor 16 Tahun 2018 tentang Pengadaan Barang dan Jasa Pemerintah mencakup Perpres Nomor 12 Tahun 2021 tentang Perubahan atas Peraturan Presiden Nomor 16 Tahun 2018 dan Peraturan Pemerintah Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah dengan pelaksanaan kegiatan pengadaan barang dan jasa di UPT BLK Situbondo. Hasil analisis menunjukkan bahwa pelaksanaan pengadaan barang dan jasa di UPT BLK Situbondo telah sesuai dengan Perpres Nomor 16 Tahun 2018 mencakup Perpres Nomor 12 Tahun 2021. Selain itu, pelaksanaan pengendalian internal secara keseluruhan telah sesuai dengan Peraturan Pemerintah Nomor 60 Tahun 2008 tetapi terdapat sedikit kelemahan pada pembinaan SDM pelaku pengadaan barang dan jasa. Dalam studi ini disertakan saran untuk peningkatan kualitas SDM pelaku pengadaan barang dan jasa di UPT BLK Situbondo.

Kata kunci: Analisis, Sistem Pengendalian Intern Pemerintah, Pengadaan Barang dan Jasa

ABSTRACT

The implementation of the procurement of goods and services is an activity that is very risky for fraud so that internal control is needed. This study aims to analyze the Government's Internal Control System for the procurement of goods and services at UPT BLK Situbondo. The method used by the researcher is a literature study, interviews, and comparative observations of Presidential Regulation Number 16 of 2018 concerning Government Procurement of Goods and Services including Presidential Regulation Number 12 of 2021 concerning Amendments to Presidential Regulation Number 16 of 2018 and Government Regulation Number 60 of 2008 concerning the Government's Internal Control System with the implementation of the procurement of goods and services at UPT BLK Situbondo. The results of the analysis show that the implementation of the procurement of goods and services at UPT BLK Situbondo is in accordance with Presidential Regulation Number 16 of 2018 including Presidential Regulation Number 12 of 2021. In addition, the implementation of internal control as a whole is in accordance with Government Regulation Number 60 of 2008 but there are slight weaknesses in development of human resources for the procurement of goods and services. This study includes suggestions for improving the quality of human resources for procurement of goods and services at UPT BLK Situbondo.

Keywords: Analysis, Government Internal Control System, Procurement of Goods and Services