

Abstrak

Pelaksanaan penatausahaan kendaraan dinas sebagai bagian dari pengelolaan BMN dalam rangka mewujudkan good governance di Indonesia. Penatausahaan BMN menjadi sentral administrasi BMN dalam menunjang terwujudnya laporan keuangan pemerintah pusat yang berkualitas. Judul penelitian berupa Tinjauan Atas Penatausahaan kendaraan dinas pada KPPN Sibolga. Rumusan masalah penelitian berupa permasalahan pelaksanaan penatausahaan kendaraan dinas dan analisis logic model terkait permasalahan penatausahaan kendaraan dinas. Penelitian ini dilaksanakan dengan metode penelitian kepustakaan dan penelitian lapangan berupa observasi dan wawancara. Penelitian ini menghasilkan tinjauan atas penatausahaan pembukuan, inventarisasi dan pelaporan. Landasan teori yang digunakan adalah pengelolaan BMN, penatausahaan BMN, kodifikasi, dan analisis logic model. Permasalahan di pembukuan kendaraan dinas di KPPN Sibolga yang akan mempengaruhi dokumen hasil pembukuan berupa KIB dan daftar barang barang. Proses inventarisasi barang tidak terlaksana sesuai ketentuan terkait dengan pendataan sensus minimal lima tahun sekali. Berdasarkan hasil tinjauan pelaksanaan penatausahaan kendaraan dinas di KPPN Sibolga masih kurang sesuai di pembukuan dan inventarisasi dengan Peraturan Menteri Keuangan No. 181/PMK.06/2016.

Kata kunci: Penatausahaan , Pembukuan, Inventarisasi, Pelaporan, Kodifikasi.

Abstract

Implementation of administration of official vehicles as part of the management of BMN in the context of realizing good governance in Indonesia. BMN administration is central to BMN administration in supporting the realization of quality central government financial reports. The title of the research is a review of the administration of official vehicles at KPPN Sibolga. The formulation of the research problem is in the form of problems in the implementation of administration of official vehicles and analysis of logic models related to problems of administration of official vehicles. This research was carried out using library research methods and field research in the form of observations and interviews. This research resulted in a review of bookkeeping, inventory and reporting administration. The theoretical basis used is BMN management, BMN administration, codification, and logic model analysis. Problems in the bookkeeping of official vehicles at KPPN Sibolga which will affect the bookkeeping documents in the form of KIB and lists of goods. The process of inventorying goods is not carried out in accordance with the provisions related to census data collection at least once every five years. Based on the results of the review of the implementation of the administration of official vehicles at the Sibolga KPPN, it is still not in accordance with the books and inventories with the Regulation of the Minister of Finance No. 181/PMK.06/2016.

Keywords: Administration, Bookkeeping, Inventory, Reporting,