

Intisari

Barang/jasa dibutuhkan instansi pemerintah agar kegiatan operasional dan pelayanan kepada masyarakat tidak terhambat dikemudian hari. Pengendalian internal dibutuhkan pada pengadaan barang/jasa agar risiko-risiko yang ditimbulkan dapat dihindarkan. Penelitian ini merupakan penelitian kualitatif dengan pendekatan studi kasus dan menggunakan teknik pengumpulan data berupa wawancara, inspeksi dokumen, dan kuesioner. Hasil penelitian ini menunjukkan bahwa tingkat kematangan (*maturity level*) SPIP dalam pengadaan barang/jasa di PP-PAUD dan Dikmas Provinsi Jawa Tengah berada pada skor 2,3 dengan tingkat maturitas SPIP dalam tahap berkembang. Hal tersebut disebabkan masih terdapat beberapa unsur sistem pengendalian intern pemerintah (SPIP) yang belum diterapkan secara optimal oleh PP-PAUD dan Dikmas Provinsi Jawa Tengah antara lain penilaian risiko, penetapan dan reviu indikator ukuran kinerja. Rekomendasi dari penelitian ini yaitu PP-PAUD dan Dikmas Provinsi Jawa Tengah melakukan identifikasi risiko dan membuat sistem penilaian kinerja untuk mereviu pekerjaan pegawai pengadaan barang/jasa.

Kata kunci: SPIP, pengadaan barang/jasa, maturitas SPIP.

Abstract

Government agencies need goods and services to perform their operational activities and to provide services to the community. An internal control of the procurement of goods and services is required to prevent against any risks. This was qualitative research with a case study approach. Data were collected through interviews, document inspection, and questionnaires. The results showed that the maturity level of the government internal control system (SPIP) in the procurement of goods and services in the Center of Early Childhood Development and Public Education (PP-PAUD and Dikmas) of Central Java Province indicated a score of 2.3 and it was in the developing stage. There were still found some elements of SPIP not yet applied by PP-PAUD and Dikmas of Central Java Province. The elements were risk assessment, confirmation, and review of performance measurement indicators. It is recommended that PP-PAUD and Dikmas of Central Java Province identify the risks and make a performance assessment system to review the employee performance over the procurement of goods and services

Key words: government internal control system (SPIP), procurement of goods and services, maturity of the government internal control system