

PELAKSANAAN PENATAUSAHAAN BARANG MILIK DAERAH DAN IMPLIKASINYA TERHADAP AKUNTABILITAS NERACA DAERAH DI KABUPATEN BANTUL

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INTISARI

Penelitian ini bertujuan untuk mengetahui dan meneliti pelaksanaan penatausahaan BMD di Kabupaten Bantul, kendala yang dihadapi dalam penatausahaan BMD di Kabupaten Bantul dan upaya yang telah dilakukan dalam mengatasi kendala tersebut. Penelitian ini juga bertujuan untuk mengkaji implikasi penatausahaan BMD terhadap akuntabilitas neraca daerah dikaitkan dengan penggunaan asas akuntabilitas.

Jenis penelitian yang digunakan yakni penelitian hukum empiris dan penelitian hukum normatif. Penelitian hukum empiris untuk menjawab rumusan masalah pertama dan kedua, sedangkan penelitian hukum normatif untuk menjawab rumusan masalah ketiga. Jenis data yang digunakan adalah data primer dan data sekunder. Teknik pengumpulan data dengan menggunakan teknik studi pustaka dan wawancara langsung. Data primer dan data sekunder dianalisis secara kualitatif.

Hasil penelitian menunjukkan bahwa: **Pertama**, pelaksanaan penatausahaan BMD di Kabupaten Bantul masih belum sepenuhnya tertib dan benar sesuai PP No. 27 Tahun 2014, PP No. 71 tahun 2010, dan Permendagri No. 19 tahun 2016, sehingga hasil penatausahaan BMD kurang akurat. **Kedua**, Kendala yang dihadapi dalam pelaksanaan penatausahaan BMD di Kabupaten Bantul yaitu belum adanya Perda yang mengatur pengelolaan BMD, Pengurus barang kurang memahami peraturan pengelolaan BMD, keterbatasan personil, serta belum maksimalnya pengawasan terhadap pejabat pengadaan yang tidak melaporkan barang hasil pengadaan kepada pengurus barang. Terhadap kendala tersebut dilakukan upaya yaitu dengan melakukan konsultasi kepada Kementerian Dalam Negeri dan koordinasi dengan Bagian Hukum Setda Kab. Bantul untuk penyusunan Perda pengelolaan BMD, pembinaan kepada pengurus barang dan penyimpan barang, penunjukan pegawai lain di luar Sub. Bagian Keuangan dan Aset, untuk mendapatkan data BMD pengurus barang melakukan koordinasi dengan bendahara pengeluaran serta rekonsiliasi dengan pembuat neraca. **Ketiga**, Implikasi pelaksanaan penatausahaan BMD terhadap akuntabilitas neraca daerah yaitu bahwa pelaksanaan penatausahaan BMD yang tertib dan benar sesuai dengan ketentuan peraturan perundang-undangan yang berlaku sangat berpengaruh terhadap akuntabilitas neraca daerah.

Kata Kunci: Penatausahaan Barang Milik Daerah, Neraca Daerah, Akuntabilitas.

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THE IMPLEMENTATION OF REGIONAL GOODS ADMINISTRATION AND ITS IMPLICATION TOWARDS REGIONAL BALANCE ACCOUNTABILITY IN BANTUL REGENCY

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ABSTRACT

This research was aimed to find out and to analyze the implementation of regional goods administration in Bantul Regency, appeared obstacles and efforts that had carried out in overcoming them, and to find out and to explain the implication of regional goods administration toward regional balance accountability related to accountability principle usage.

Research type used in this research was empirical and normative legal research. The empirical one was used to answer the first and second problems, meanwhile the normative one was used to answer the third problem. Data type was primary and secondary. Data collecting method was using library research and direct interview. The primary and secondary data was analyzed by qualitative methods.

According to research result draw: **First**, The implementation of regional goods administration in Bantul Regency was not yet orderly and correct thoroughly as suitable to Government Regulations No. 27 Year 2014, Government Regulations No. 71 Year 2010 and Minister of Internal Affairs Regulation No. 19 Year 2016, so that regional goods administration result was less accurate. **Second**, the appeared obstacles in implementing regional goods administration in Bantul Regency were the absent of Regional Regulation that manage regional goods administration, the goods staff were lack of understanding on regional goods administration regulation, personnel limits, and the unmaximum of controller toward supplying official who were not reporting the goods of supplying product to goods staff. Toward such obstacle, it was conducted efforts, namely by carrying out consultation to Minister of Internal Affairs and Legal Department of Regional Secretary of Bantul Regency to arrange regional goods administration Regional Regulation, building up toward goods staff and goods storing, appointing of other staff outside of Monetary and Asset Sub Division and to obtain regional goods data the staff were carrying out coordination to treasury spending and reconciliation to balance drafter. **Third**, the implication of regional goods administration implementation toward regional balance accountability was that the order and correct implementation of regional goods administration that suitable to the effective law regulation was very much influential toward regional balance accountability.

Keywords: Regional Goods Administration, Regional Balance, Accountability

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