

Analisis pengelolaan dan pencatatan anggaran beban pusat persekot resmi (BPPR) pada Kementerian X = Analysis of management and recordkeeping for beban pusat persekot resmi (BPPR) budgetary in Ministry of X

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Abstrak

[ABSTRAK

Skripsi ini bertujuan untuk mengetahui dampak keuangan yang terjadi karena pengelolaan dan pencatatan anggaran BPPR pada Pusat dan Perwakilan di Kementerian X. Metode penelitian yang dilakukan adalah dengan studi pustaka dan wawancara terhadap narasumber terkait untuk menganalisis permasalahan yang terjadi serta mencari sebab adanya transaksi BPPR yang telah dilaksanakan sejak tahun 1973. Penulis meneliti dengan mengacu pada peraturan keuangan terkait BPPR serta mengambil sampel dari 2 dua Perwakilan yaitu KBRI Y dengan KJRI Z untuk dilakukan perbandingan terhadap saldo BPPR pada akhir tahun sehingga dapat dianalisis penyebab serta dampaknya terhadap laporan keuangan apabila terdapat saldo minus. Kesimpulan yang didapat adalah sebelum tahun 2013, belum terdapat peraturan pemerintah yang mengatur tentang pelaksanaan BPPR sehingga berdampak sering terjadi saldo minus pada laporan keuangan. Saldo minus juga dapat mempengaruhi penyeteroran PNBPN dan pengembalian UP Perwakilan pada akhir tahun anggaran.

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