

# Tata kelola penerimaan dan penatausahaan prasarana sarana dan utilitas dalam rangka mewujudkan akuntabilitas keuangan pada Pemerintah Kota Bekasi = Governance of acceptance and administration of infrastructure facilities and utilities to achieve the financial accountability at municipality of Bekasi / Siswati

Siswati, author

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## Abstrak

### [<b>ABSTRAK</b><br>

Penelitian ini bertujuan untuk menganalisis pelaksanaan penerimaan dan penatausahaan prasarana, sarana dan utilitas di Pemerintah Kota Bekasi sesuai dengan ketentuan yang berlaku dan tata kelola yang baik dalam mewujudkan akuntabilitas keuangan. Penelitian ini merupakan penelitian kualitatif dengan pendekatan studi kasus di Pemerintah Kota Bekasi. Analisis permasalahan penelitian menggunakan metode perbandingan antara pelaksanaan penerimaan dan penatausahaan PSU dengan ketentuan yang berlaku, kebijakan penyerahan PSU dengan peraturan daerah dan prinsip-prinsip umum governance. Hasil penelitian menunjukkan penerimaan dan penatausahaan PSU belum sepenuhnya mengikuti ketentuan yang berlaku dan tata kelola pemerintahan yang baik. Beberapa kendala menyebabkan penerimaan dan penatausahaan belum memadai.

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### <b>ABSTRACT</b><br>

This study aims to analyze the implementation of the acceptance and administration of infrastructure, facilities and utilities at municipality of Bekasi in accordance with applicable regulations and good governance to achieve financial accountability. This study is a qualitative research, with a case study approach at municipality of Bekasi. Analysis of the research problems uses a comparison between the implementation of the reception and administration of PSU with applicable regulations, policies handover PSU with local regulations and the general principles of governance. The result shows that the acceptance and administration of infrastructure, facilities and utilities have not fully comply with the provisions of law and the good government governance practice. Some obstacles cause the reception and administration of infrastructure, facilities and utilities still inadequate, This study aims to analyze the implementation of the acceptance and administration of infrastructure, facilities and utilities at municipality of Bekasi in accordance with applicable regulations and good governance to achieve financial accountability. This study is a qualitative research, with a case study approach at municipality of Bekasi. Analysis of the research problems uses a comparison between the implementation of the reception and administration of PSU with applicable regulations, policies handover PSU with local regulations and the general principles of governance. The result shows that the acceptance and administration of infrastructure, facilities and utilities have not fully comply with the provisions of law and the good government governance practice. Some

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