

ABSTRAK

Pengelolaan Laporan Pendapatan dan Belanja Badan Layanan Umum Daerah (BLUD) pada Balai Latihan Pendidikan Teknik Dinas Pendidikan, Pemuda dan Olahaga Daerah Istimewa Yogyakarta

Vicky Balitatana
5140111225

Penulisan Laporan Tugas Akhir ini dilakukan untuk mengetahui pengelolaan laporan pendapatan dan belanja di Balai Latihan Pendidikan Teknik (BLPT) yang berstatus sebagai Badan Layanan Umum Daerah (BLUD) dengan metode pengumpulan data, observasi dan wawancara. Data-data tersebut dapat dibandingkan dengan aturan Permendagri No. 79 Tahun 2018 yang sedang berlaku. Balai Latihan Pendidikan Teknik (BLPT) merupakan Unit Pelaksana Teknis Daerah (UPTD) yang memberikan pelayanan publik dalam hal meningkatkan pelayanan pendidikan kepada masyarakat. Disamping itu, BLPT dituntut untuk dapat mengelola keuangannya sendiri. Dalam pengelolaan keuangan, pemerintah yang menerima dana APBD dan APBN serta sudah berstatus BLUD wajib menerapkan PPK-BLUD (Pola Pengelolaan Keuangan Badan Layanan Umum Daerah). Dari hasil observasi ini, pengelolaan laporan pendapatan dan belanja sudah sesuai dengan aturan Permendagri No. 79 Tahun 2018.

Kata kunci: Badan Layanan Umum Daerah (BLUD), Pola Pengelolaan Keuangan

ABSTRACT

Management of Revenue and Expenditure Reports of the Regional Public Service Agency (BLUD) at the Technical Education Training Center of the Yogyakarta Special Region of Education, Youth and Sports

Vicky Balitatana
5140111225

The writing of this Final Project Report is conducted to determine the management of income and expenditure reports at the Technical Education Training Center (BLPT) which has the status of a Regional Public Service Agency (BLUD) using data collection, observation and interview methods. These data can be compared with Regulation of Permendagri No. 79 of 2018 which is in effect. The Technical Education Training Center (BLPT) is a Regional Technical Implementation Unit (UPTD) that provides public services in terms of improving educational services to the community. In addition, BLPT is required to be able to manage its own finances. In financial management, governments that receive APBD and APBN funds and already have BLUD status are required to apply PPK-BLUD (Regional Public Service Agency Financial Management Patterns). From the results of these observations, the management of income and expenditure reports is in accordance with the Regulation of the Minister of Home Affairs Regulation No. 79 of 2018.

Keywords: Regional Public Service Agency (BLUD), Financial Management Pattern