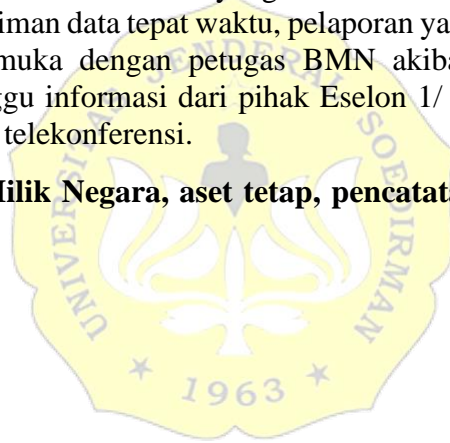


## RINGKASAN

Penelitian ini bertujuan untuk menganalisis lebih dalam mengenai apa saja dokumen pendukung yang dibutuhkan dalam kegiatan pencatatan dan pelaporan BMN berupa aset tetap, bagaimana tahapan pencatatan dan pelaporan aset tetap dan kesesuaiannya dengan peraturan perundang-undangan yang berlaku, mengetahui apa saja kendala yang dihadapi beserta solusi yang dilakukan instansi terkait dalam mengatasi masalah yang terjadi. Direktorat Jenderal Bina Marga dipilih menjadi perwakilan untuk Kementerian Pekerjaan Umum dan Perumahan Rakyat. Teknik analisis data yang digunakan yakni metode kualitatif dengan pendekatan studi kasus, sedangkan untuk teknik pengumpulan data dilakukan melalui wawancara mendalam, observasi, dan studi dokumen. Berdasarkan hasil penelitian dan analisis data, disimpulkan bahwasannya dokumen sumber yang digunakan pada instansi ini sudah sesuai dengan peraturan perundang-undangan yang berlaku. Kendala yang dihadapi yakni kesulitan dalam menelusuri aset yang tercatat dengan aset fisik, perolehan dokumen sumber, pengiriman data tepat waktu, pelaporan yang tertunda akibat aplikasi yang eror, serta tatap muka dengan petugas BMN akibat pandemi. Upaya yang dilakukan yakni menunggu informasi dari pihak Eselon 1/ eksternal, dan melakukan pertemuan dengan video telekonferensi.

**Kata Kunci: Barang Milik Negara, aset tetap, pencatatan aset tetap, pelaporan aset tetap.**



## **SUMMARY**

*This research is intended to analyzing document completeness needed for recording and reporting state-owned assets or fixed assets, determine how to implement the recording and reporting activities along with the suitability of the law and regulation which it's related to the fixed asset's recording and reporting activities, discover more about problems in fixed asset's recording and reporting activities and be accompanied by a solution that relevant agencies do for cope the problems. The Directorate General of Highways is chosen for this research. Data analysis technics that taken in this research using the qualitative method with a study case approach whereas the data collection technique is conducted with an in-depth interview, observation, and document analysis. Based on the result and data analysis, it concludes that the source of the documents used at this agency are compatible with applicable laws and regulations. The recording and reporting state-owned asset activities at this agency using an application namely SIMAK-BMN. Reporting activities are divided into two parts, that is verification and reconciliation. The problems encountered are the problem in tracing recorded assets with physical assets, obtaining source documents, sending data on time, doing reporting due to applications that sometimes have errors after updating, and face-to-face meetings with state-owned asset procurement officials due to the pandemic. Efforts are being made so far are waiting for information from Echelon 1 and external parties, as well as holding meetings online via video teleconference.*

***Keywords: state-owned assets, fixed asset, recording of fixed assets, reporting of fixed assets.***