

# **ANALISIS DASAR HUKUM PENGAKUAN BENDAHARA SKPD SEBAGAI BAGIAN DARI BUD**

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## ***Abstract***

*Based on regulation of Ministry of Home Affairs Number 64 Year 2013, local government recognize revenue at point cash received in Bendahara Penerimaan and recognize expenditure which use petty cash at point SPM signed. The point of recognition was rise to controversy related to conformity and inconformity with PSAP and IPSAP 2. IPSAP 2 inter alia stated that according to PSAP, revenue was interpreted as cash which received by Bendahara Penerimaan that until reporting date not deposited yet to RKUD, under the condition Bendahara Penerimaan as a part of BUD. The statement can be applied by analogy to a expenditures. Lack of regulations which state that Bendahara Penerimaan and Bendahara Pengeluaran as part of BUD or not, give rise to these controversy. This research purpose to make sure legally that Bendahara Penerimaan and Bendahara Pengeluaran as part of BUD or not so that controversy not to be continues. This is qualitative research and data was used are secondary and primary data. Based on research is concluded that Bendahara Penerimaan and Bendahara Pengeluaran are not part of BUD. In order to be a part of BUD, the government should set further in separate regulation.*

*Kata kunci: Bendahara, BUD, tugas, tanggung jawab, SKPD*