

**PROSEDUR PENERBITAN SURAT PERINTAH PENCAIRAN DANA (SP2D)
PADA SUB BAGIAN KEUANGAN KANTOR PERTANAHAN KABUPATEN
BULELENG**

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ABSTRAK

Penelitian ini dilakukan untuk mengetahui tentang Prosedur Penerbitan Surat Perintah Pencairan Dana (SP2D) Pada Sub Bagian Keuangan Kantor Pertanahan Kabupaten Buleleng. Adapun subjek dalam penelitian ini adalah Kantor Pertanahan Kabupaten Buleleng, dan objek dalam penelitian ini adalah Prosedur Penerbitan Surat Perintah Pencairan Dana (SP2D). Metode pengumpulan data menggunakan metode observasi, wawancara, dan dokumentasi. Penelitian ini menggunakan analisis data deskriptif kualitatif. Hasil penelitian ini menunjukkan bahwa Prosedur Penerbitan Surat Perintah Pencairan Dana (SP2D) pada Sub Bagian Keuangan Kantor Pertanahan Kabupaten Buleleng telah dilakukan dengan baik, melalui beberapa tahapan dan proses yang sangat detail sesuai dengan Standar Operasional Penerbitan Surat Perintah Pencairan Dana (SP2D). Prosedur Penerbitan Surat Perintah Pencairan Dana (SP2D) dilakukan sesuai dengan Surat Perintah Membayar (SPM) yang diajukan oleh satuan kerja.

Kata Kunci: Prosedur, Surat Perintah Pencairan Dana (SP2D), Sub Bagian Keuangan.

**PROCEDURE FOR ISSUING A DISBURSEMENT ORDER (SP2D) IN THE
FINANCE SUB-SECTION OF THE BULELENG DITRICT LAND OFFICE**

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ABSTRACT

This research was conducted to find out about the Issuance Procedure of the Disbursement of Funds Order (SP2D) in the Finance Sub-Section of the Land Office of Buleleng Regency. The subject of this research is the Land Office of Buleleng Regency, and the object of this research is the Issuance Procedure of the Disbursement of Funds Order (SP2D). Methods of data collection using the method of observation, interviews, and documentation. This study uses descriptive qualitative data analysis. The results of this study indicate that the Procedure for Issuance of a Disbursement Order (SP2D) at the Finance Sub-Section of the Land Office of Buleleng Regency has been carried out well, through several stages and a very detailed process in accordance with the Operational Standard for Issuance of a Disbursement Order (SP2D). The procedure for Issuance of an Order for Disbursement of Funds (SP2D) is carried out in accordance with the Payment Order (SPM) submitted by the work unit, accompanied by several attachments as required.

Key Words: Procedure, warrant for disbursement of funds (SP2D), Sub-division of finance.