

***IMPLEMENTATION OF GOVERNMENT CREDIT CARDS IN REALIZING
STATE FINANCIAL MANAGEMENT (CASE STUDY OF SURABAYA I
STATE TREASURY SERVICE OFFICE)***

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ABSTRACT

This study aims to analyze the implementation of the Government Credit Card policy in state financial management whether it is by applicable regulations, analyze the obstacles that arise in the implementation of the Government Credit Card policy, and analyze the efforts made to overcome the obstacles to the implementation of the Government Credit Card policy at KPPN Surabaya I. This research uses a qualitative approach with a case study method. The results of this study indicate that KPPN Surabaya I both as a work unit and the power of BUN has implemented the Government Credit Card. KPPN Surabaya I as a work unit still has not optimally implemented the Government Credit Card, but state financial management can still be carried out properly. Meanwhile, as the Power of BUN, KPPN Surabaya I has been able to optimally implement the Government Credit Card following PMK Number 196 / PMK.05 of 2018.

Keywords: *Government Credit Card, State Financial Management, KPPN Surabaya I*