



The Expenditure Process of the State Budget (APBN) Funds with the State Treasury and Budget (SPAN) System in the Perspective of Bureaucratic Reform: Case Study at State Treasury Service Office Denpasar



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Abstract

This research examines to find out how the expenditure process of the State Budget (APBN) funds with the State Treasury and Budget (SPAN) system in the perspective of bureaucratic reform in KPPN Denpasar, one of the Treasury Service Office (KPPN). By using SPAN the implementation of the management of APBN funds is more effective, efficient, transparent and accountable. The process of disbursing the state budget with SPAN at KPPN Denpasar has been going well, although there are still problems related to the limited number of SPAN users which make significantly increasing bills, the satker officer, the stakeholders to wait long enough to be served. Besides that, there was also a bill that was rejected by SPAN, the information could not be known to the satker officers at that time, because the services at the front office only reached the verification and conversion of billing data. This can reduce the quality of excellent public services which is one of the objectives of bureaucratic reform. Supporting factors in the process of channeling State Budget funds with SPAN at KPPN Denpasar are categorized as internal and external factors. Internal supporting factors are the high commitment of the leadership and all ranks of the KPPN Denpasar, while the external supporting factors are supervision and routine guidance carried out by the Regional Office of the Directorate General of Treasury. The inhibiting factor is also distinguished by internal and external inhibiting factors.

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1 Introduction

The purpose of Bureaucratic Reform in accordance with Presidential Regulation Number 81 of 2010 concerning the Great Design of Bureaucratic Reform 2010-2025 To make the country has the best bureaucracy, improve the quality of services to the community, improve the quality of formulations and implement policies, increase efficiency in costs and time in carrying out all organizational tasks; make the Indonesian bureaucracy anticipatory, proactive and effective in dealing with globalization and the dynamics of environmental change. Bureaucratic reform is an important concept in controlling changes in the Indonesian bureaucracy and the performance of professional employees (Hayat, 2018)

The process of bureaucratic reform in the Ministry of Finance has been carried out since 2002 - 2006 with various reforms being carried out including the publication of a package of Laws in the Field of State Finance consisting of Law No. 17 years 2003 Regarding State Finances; UU no. 1 year. 2004 concerning the State Treasury; and Law No. 15 of 2004 concerning the Examination of Management and Responsibility of State Finances, in which all three Laws are reforms in the Field of State Financial Management (Asa & Sari, 2019).

Based on the Decree of the Minister of Finance No. 30 / KMK.01 / 2007 concerning Bureaucratic Reform of the Ministry of Finance, in 2007 the Ministry of Finance carried out massive bureaucratic reforms carried out through 3 main pillars, namely: first the Organizational Pillar, among others through sharpening tasks and functions, grouping tasks coherent tasks, eliminating overlapping tasks, and office modernization in the fields of taxation, customs and excise, treasury, state assets, and other state financial functions; the two Pillars of business processes, among others through the establishment and improvement of Standard Operating Procedures that provide clarity and contain service promises, conduct analysis and evaluation of positions, application of job rank systems, and performance management based on scorecard balance and development of various e-government application systems; and third, the Pillars of Human Resources, among others through improving discipline, building assessment centers, competency-based training, implementing merit systems, structuring human resources, building SIMPEG, and implementing consistent reward and punishment (Mora & Triana, 2018; Sari & Dwirandra, 2019).

With the issuance of Presidential Regulation Number 81 Year 2010 concerning the Grand Design of the 2010-2014 Bureaucracy Reform, which is followed up with the issuance of the Minister of Administrative Reform and Bureaucratic Reform Number 20 of 2010 concerning the Road Map of the 2010-2014 Bureaucracy Reform, the Ministry of Finance's Bureaucratic Reform is integrated with the Bureaucratic Reform Nationally carried out through 8 areas of change, namely: (1) change management, (2) structuring legislation, (3) organizational structuring and strengthening, (4) management structuring, (5) structuring apparatus HR systems, (6) strengthening supervision, (7) strengthening performance accountability, (8) improving the quality of public services, and (9) monitoring and valuation.

Efforts to realize the bureaucratic reform in the Ministry of Finance, changes in management structuring (fourth area of change) and improving the quality of public services (eighth area of change), have been implemented by the State Treasury and Budget System (SPAN), which is an integrated system of all processes related to management APBN which includes budgeting modules, commitment modules, payment modules, revenue modules, cash modules and accounting and reporting modules, in order to realize the budgeting process and budget execution that is orderly, efficient, economical, effective, transparent, and responsible. Providing excellent service to the community which is a manifestation of the obligation of the government apparatus as public servants. Therefore, the development of public service performance always involves three main elements of public services, namely: institutional elements of service delivery, service processes and human resources of service providers. In this connection, efforts to improve the performance of public services are always concerned with the development of these three main elements. (Surjadi, 2012; Kesuma & Dwirandra, 2019; Prihantari & Astika, 2019).

SPAN is used at the Directorate General of Budget in the framework of budget planning as well as at the Directorate General of Treasury in the framework of budget execution. In the distribution of APBN funds, SPAN is implemented at the State Treasury Service Office (KPPN) which is a vertical agency of the Directorate General of Treasury in the regions and one of them is at KPPN Denpasar which began to be implemented in 2015 based on the Minister of Finance Regulation Number: 278 / PMK.0-5 / 2014 concerning Amendments to the Minister of Finance Regulation Number 154 / PMK.05 / 2013 concerning the Implementation of the Treasury and State Budget Piloting System.

2 Materials and Methods

This research uses a qualitative approach. A qualitative approach is used based on the reason that research on the use of SPAN in channeling the APBN from the perspective of bureaucratic reform can be carried out in a natural setting without any special treatment or influence from researchers. This is as stated by [Sugiyono \(2017\)](#), that qualitative research is carried out in natural conditions (as opposed to being an experiment), the researcher goes directly to the data source and the researcher is a key instrument. Further research is emphasized on case studies, which means that research does not use many objects, and is not analyzed statistically. That a case study is not a special research technique but is an approach, a way of organizing data to obtain an intact characteristic of a research object. This is intended to gain a deeper and comprehensive understanding of certain situations so that in the end the information obtained can be used as a basis for case studies, of course, limited to the unity of the unit under study. His analysis uses an interactive model analysis of Miles, Huberman ([Sugiyono 2017](#)). The main data source was obtained from interviews with the internal KPPN Denpasar parties, namely the head of office and staff who were directly involved in SPAN operations, and external parties, namely the satker who submitted a bill for the burden of the APBN to the KPPN Denpasar both openly and in disguise. Frank or subtle observation, [Sugiyono \(2017\)](#), in this case, the researcher in conducting data collection stated bluntly to the data source, that he was conducting research. So those who are investigated know from the beginning to the end about the activities of researchers, and finally with the documentation method, the authors collect data relating to the distribution of APBN funds in Denpasar KPPN through relevant documents. Checking the validity of the data is based on the triangulation technique, [Susan Stainback \(1988\) in Sugiyono \(2017\)](#).

3 Results and Discussions

The bill settlement process for the state budget burden on Denpasar KPPN refers to the applicable provisions and SOPs, the latest being stipulated in the Director-General of Treasury letter-number S-7283 / PB / 2018 dated September 20, 2018 the affirmation of the SP2D Settlement Time Standards, SP2D Settlement at KPPN is 1 (1) one hours from ADK SPAN entering SPAN until approval to the Bank section, with the following conditions: (a) Type of SPM is UP / GUP / TUP / PTUP and non-salary LS, (b) ADK SPM enters SPAN at 08.00 up to 12.00 local time, (c) Not when the workload of the KPPN is high, for example at the end of the Fiscal Year, when submitting the 13th salary, and when submitting the THR payment, (d) Excluding SPM with perima > 100, (e) Supplier data, contracts, and / or Fund Withdrawal Plans (RPD) are included in the SPAN, (f) Not in a force majeure state with the following concise steps:

Bill ADK Verification and Conversion

The KPPN Front Office (FO) officer who receives the bill will examine the completeness of the documents then convert the ADK of the bill into the SPAN. The ADK bill must be converted because the data generated by the satker with the existing application can only be processed at SPAN if the conversion has been carried out. At Denpasar KPPN the time needed to carry out the verification process up to conversion to SPAN for one bill is between 1 to 2 minutes for non-contractual SPM and 2 to 3 minutes for contractual SPAN. The problem at this stage is that sometimes the officers who deliver the bills do not understand the substitution of the bills, if there are problems they cannot provide an adequate explanation, this makes the service in the FO so hampered ([Romario et al., 2019](#)).

Bill Validation Process

The process begins with the validation officer receiving the SPM along with supporting documents from the conversion officer, then downloading the ADK resume bills from the protocol transfer file (FFP), followed by the process of saving and extracting the ADK in the specified folder based on the ADK SPM conversion receipt. Followed by uploading bills resumes into the main table of SPAN as well as testing / validating the availability of DIPA funds and reserve the system contracts in the SPAN Application. The one-hour billing settlement process starts when the billing data is entered in the SPAN. At this stage, it is possible for the bill to be rejected even though it has passed on FO officers, where the rejection was not known by the satker officers while still in the KPPN Denpasar.

Bill Review and Bill Approval

After filing the satker bill can be received by the SPAN Application, the review officer in the Funds Disbursement Section will sort out the bills from the worklist at SPAN in accordance with the SPM received. Then a review is made of the suitability of the payment description with the type of document/nature of payment and the type of expenditure on SPM and resume bills. If the review results show that there is a discrepancy, the review officer adds a note to the SPAN as a consideration for the Head of the Fund Disbursement Section in refusing the bill. The bill was forwarded by the Head of the Funds Disbursement Section by submitting the second sheet of receipt of the ADK SPM and SPM conversion along with supporting documents. Before giving approval, the claim file is again verified by the Head of the Fund Disbursement Section. At this stage, the FIFO mechanism must be considered so that incoming bills are processed first, in order to guarantee that the bills can be settled in one hour.

Approval of Payment Process Request (PPR) and Issuance of Fund Disbursement Order

After the Head of the Fund Disbursement Section approves the incoming bill, the data will be sent to the SPAN at the Bank Section. Implementation of the Section will display the Approved Bill List per maturity date on SPAN and review the suitability of the pay group. Then the list is sent to the SPAN Head of the Bank Section. The process carried out by the Head of the Bank Section is to review the PPR at SPAN according to the List of Approved Bills per maturity date per Bank, and finally issue SP2D. The one hour bill settlement process ended in this process. What was felt to be a problem with the Bank Section was not knowing how much time was still left to settle the bill, because there was no information related to this. The one hour period was reached or was not known at the time of the evaluation.

4 Conclusion

Based on the results of the study, the distribution of APBN funds with the State Treasury and Budget System (SPAN) to the KPPN Denpasar in order to realize one of the successes of the Bureaucratic Reform in the Ministry of Finance has been going well. This is in line with the results of the work unit satisfaction survey for Denpasar KPPN services which reached 4.66 from a scale of 5 in 2018 and 4.70 from a scale of 5 in 2019.

The results of the study that the author found were still problems, namely, the satker had to wait long enough to be accepted for submission of the bill when the volume of bills to the KPPN Denpasar increased significantly. This is certainly not in line with the construction of SPAN which should pay attention to the efficiency and effectiveness of the time officers of the work units served.

Another problem is that the rejection of invoices by SPAN cannot be known by the satker while the satker officers are still at the KPPN Denpasar, because the billing documents that have been received by the verification and conversion officer at the Denpasar KPPN may not necessarily be entirely processed at SPAN if the validation results the validator officer at the middle office was still found an error so the bill was rejected and returned to the satker while the satker officer was no longer in the Denpasar KPPN.

Internal supporting factors are a high commitment from the leadership and all KPPN Denpasar staff as evidenced by obtaining ISO 9001: 2008 Certificate for 2 consecutive years. First, 2015 was issued by BSI. Secondly, 2016 was issued by SGS, thirdly, in 2018 received ISO 9001: 2015 issued by TUV Rheinland. Besides that the KPPN Denpasar was appointed as one of the vertical agencies in the Directorate General of Treasury nominated for get WBK prediction While the external supporting factors are the implementation of supervision and guidance carried out by the Regional Office of the Directorate General of Treasury as the supervisory agency of the Denpasar KPPN in order to maintain the quality of the implementation of tasks including services to stakeholders continues to run well

The internal inhibiting factor is the limited number of SPAN users compared to the volume of work and the number of work units and the work area served. While external inhibiting factors are also related to HR in the work units served who have varying degrees of compliance, understanding, and ability. This is understandable because not all financial management officers in the satker all have an educational background related to finance.

Conflict of interest statement

The author declared that he has no competing interests.

Statement of authorship

The author has a responsibility for the conception and design of the study. The author has approved the final article.


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