FINANCIAL MANAGEMENT ANALYSIS AT SKPD

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Abstract

In its research aims to understand and analyze financial management in working units of local personnel kabupaten lumajang in accordance with the government number 12 years 2019 about regional financial management. The research uses a qualitative methodology, engineering data collection by means of interviews and documentation. Interviews were conducted to informants involved in financial management on a body of regional human resources kabupaten lumajang and documentation of done by means of noted the results of interviews to informants the result of which than by a government regulation number 12 years 2019 about regional financial management. The results of research is in financial management of local personnel lumajang district is in line with government regulation no. 12 years 2019 about regional financial management, it is just there are problems at the start of three years on the implementation and penatausahaan when activities be done early while the budget still has not passed. In the end of activities implemented but payment is waiting for the budget passed and can be used.

Keyword: Financial, Management, SKPD

INTRODUCTION

Globalization today is something that cannot be avoided by the whole world community. The Indonesian nation as part of the world community has an obligation to continuously participate in realizing good government. Regional Financial Management is regulated by Government Regulation Number 58 of 2005 concerning Regional Financial Management. Government Regulation Number 58 of 2005 concerning Regional Financial Management was updated with Government Regulation Number 12 of 2019 concerning Regional Financial Management. According to Government Regulation Number 12 of 2019 concerning Regional Financial Management. Financial Management in accordance with Government Regulation is management consisting of planning, budgeting, implementation, administration, accountability and reporting. Management at SKPD is carried out by Budget Users.

Good Regional Financial Management is obtained from SKPD Financial Management which runs according to the stipulated regulations. It does not rule out the possibility of irregularities that can occur in regional financial management with the suitability of management. In the system of Regional Work Units (SKPD) is part of the regional government which acts as a government function and public service either directly or indirectly. To carry out their duties as government functions and public services according to their main duties, SKPDs are given an allocation of funds (budget), and the one responsible for the budget is the Head of the SKPD who is also known as Budget User (PA).

According to Rantung (2013), Regional Government has two subsystems, namely the Regional Financial Management Work Unit (SKPKD) and the Regional Work Unit (SKPD). SKPD financial reports are a source for compiling the best possible financial reports. The implementation of regional autonomy is carried out by giving autonomy as widely as possible and proportionally to the regions which is realized by the existence of a just regulation, distribution and utilization of national resources and the existence of a financial balance between the center and the regions. According to RV Pajouw, AT Poputra, D. Afandi (2015), local governments are obliged to prepare reports on regional government financial management.
Local governments are required to prepare accountability reports that use an accounting system regulated by the central government which is compiled in laws and government regulations which are binding on all regional governments. Therefore, all Regional Work Units (SKPD) are required to prepare financial reports as well as possible. According to Government Regulation Number 12 of 2019 concerning Regional Financial Management, in this study the researchers focused on SKPD financial management. Starting from planning, it is said to be appropriate if the planning is prepared in accordance with the rules in the process of drafting authority in planning. Good budgeting, implementation, administration, accountability and reporting begin with good planning.

Everything has been regulated and stated in Government Regulation Number 12 of 2019 concerning Regional Financial Management. Do not rule out the suitability of accountability and reporting, SKPD conducts its management according to regulations. Deviation can occur during planning, implementation and administration. One of the efforts to realize good management and there is no deviation is to regulate financial management arrangements in accordance with Government Regulation Number 12 of 2019 concerning Regional Financial Management, which consists of planning, budgeting, implementation, administration, accountability and reporting. Based on the description above, the researcher wishes to conduct research on financial management carried out by the Lumajang District Civil Service Agency as outlined in a proposal entitled “Financial Management Analysis at SKPD (Study at the Regional Civil Service Agency of Lumajang Regency in 2018)”.

**METHOD**

According to Creswell (2008) a qualitative research method is an approach or search to explore and understand a central phenomenon. To find out the central symptoms, the researcher interviewed by asking general and rather broad questions. The information conveyed is in the form of words or text which is then analyzed. The questions used are general and detailed questions to the problem. According to Arikunto. S (2010), a qualitative research method, which is a study that uses a display in the form of spoken or written words that are observed by researchers, and objects that are observed to the detail. In this research, there is an attempt to describe, record and interpret the present condition and then evaluate it. According to Williams (2008) qualitative research differs from other research in several ways. There are three main points: 1) basic views on the nature of reality, the relationship between the researcher and the one under study, 2) the characteristics of the qualitative research approach, 3) the process followed to carry out qualitative research. The object of this research is the Regional Financial Management Report at the Lumajang District Civil Service Agency in 2018.

Sources of data used in this study are: (a) Primary Data Sources, according to Nawawi. H (2011 ) Primary data is information obtained directly from actors who see and are directly involved in research conducted by researchers. The data you are looking for is data confidentiality, structure, (b) Secondary Data Sources, according to Sunardi. N (2011) Secondary data is a research approach that uses existing data, then the process of analysis and interpretation of the data is carried out in accordance with the research objectives. The data sought are in the form of documents. Data collection techniques need to be done in order to obtain valid data in research. This research uses the following methods; (a) Interview, according to Sugiyono (2014) defines an interview as a meeting of two or more people to exchange information and ideas through question and answer, so that meaning can be constructed in a particular topic. In addition, it makes it easier to capture focused information.

In this way, the authorities answer questions from researchers about Regional Financial Management at the Lumajang District Civil Service Agency, namely: Secretary of BKD Lumajang Regency, Head Division of BKD Lumajang Regency, Head of Subdivision, Sungram BKD Lumajang Regency, SKPD BKD Budget Team Lumajang Regency, Kasubag Finance BKD Lumajang Regency, Treasurer of BKD Expenditure Lumajang Regency, Accounting Officer at BKD Lumajang Regency.
(b) Documentation, record and request softcopy of the data needed to support research. To minimize errors in summarizing the research results.

The data analysis technique used in this study was qualitative data analysis which was carried out interactively. According to Miles and Huberman (1992) there are 3 streams of activity that occur simultaneously. The three flows are: (a) Data reduction, data in qualitative research is generally in the form of qualitative descriptive narratives, even if there is documentary data that is quantitative in nature it is also descriptive. There is no statistical data analysis in qualitative research. The analysis is a qualitative narrative, looking for similarities and differences in information. (b) Presentation of Data, the presentation by Miles and Huberman is a compilation of structured information that gives the possibility of drawing conclusions and taking action. In qualitative research, data presentation can be done in the form of brief descriptions, charts, and relationships between categories. (c) Withdrawal Conclusion, according to Miles and Huberman it is drawing conclusions. The initial conclusions put forward are still provisional, and will change if there is no strong supporting evidence found at the next data collection stage. The conclusions at the initial stage are supported by valid and consistent evidence.

According to Miles and Huberman (1992) in the interactive model, data reduction and data presentation pay attention to the results of the data collected, then the process of drawing conclusions.

RESULTS AND DISCUSSION

The problem that the researchers will do is the suitability of financial management at the Lumajang District Civil Service Agency. Researchers used Government Regulation Number 12 of 2019 concerning Regional Financial Management as a basis for researching management at the Lumajang District Civil Service Agency. This regulation is a complement to the previous regulations. Financial Management is an activity process that requires the ability of many people, from planning to being accountable. In accordance with Government Regulation Number 12 of 2019 concerning Regional Financial Management, which proves that management in the Regional Personnel Agency is appropriate is planning, budgeting, implementation, administration, accountability, and reporting. In the financial management process, officials who have the ability and authority to manage finances are needed.

The Lumajang District Civil Service Agency is the home for all Lumajang District Civil Servants. To carry out all program activities smoothly and under control, requires financial management in accordance with the regulations that have been established and passed, namely Government Regulation Number 12 of 2019 concerning Regional Financial Management. Regional Financial Management which is said to be in accordance with regulations starts from the suitability of SKPD financial management in Lumajang Regency, one of which is the Lumajang District Civil Service Agency which takes part in financial management.

<table>
<thead>
<tr>
<th>No.</th>
<th>Name</th>
<th>Position</th>
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<tbody>
<tr>
<td>1</td>
<td>Drs. Murdiyanto, M. Si</td>
<td>Secretary</td>
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<tr>
<td>2</td>
<td>Zainul Rofik, S. Sos</td>
<td>Head of Procurement, Termination and Information</td>
</tr>
<tr>
<td>3</td>
<td>Rufi Yunitasari, S.Sos, M.Si</td>
<td>Head of Transfer and Promotion</td>
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<td>4</td>
<td>Supriyadi, SE</td>
<td>Head of Apparatus Competency Development</td>
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<tr>
<td>5</td>
<td>Abdullah Wasian, SH</td>
<td>Head of Apparatus Performance Appraisal and Awards</td>
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<td>Division</td>
</tr>
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<td>6</td>
<td>Sugiono, SE</td>
<td>Head of Subdivision Sungram</td>
</tr>
<tr>
<td>7</td>
<td>Yuliana Nurfaizah</td>
<td>Head of Sub Division of Finance</td>
</tr>
<tr>
<td>8</td>
<td>Bakti Hari Purwanto</td>
<td>Expenditure Treasurer</td>
</tr>
<tr>
<td>9</td>
<td>Saiful Anam</td>
<td>Accounting Officer and RKA Operators</td>
</tr>
</tbody>
</table>

Source: Lumajang District Civil Service Agency
Planning, in planning, the documents that can be obtained are: RENJA and RENSTRA. RENJA contains the introduction, strategic plan, 2018 work plan, and closing. The RENSTRA contains, namely an introduction, an overview of SKPD services; strategic issues based on tasks and functions; vision and mission, goals, objectives, strategies and policies; activity program plans, performance indicators, target groups and indicative funding.

Budgeting, in budgeting, the documents obtained are RKA 2018. RKA contains descriptions, government, organizations, programs, activities, activity locations, indicators and benchmarks for direct expenditure performance, account codes, descriptions, detailed calculations and amounts. Implementation, in implementation, the documents obtained are DPA 2018. DPA SKPD contains government affairs, organization, program / activity code, description, location of activities, performance targets, sources of funds, quarterly, and amount.

Administration, in administration, the documents obtained are SPP, SPM. There are 3 types of SPP including an introduction, summary, and details on the use of funds. SPM SKPD, treasurer / third party, bank account number, NPWP, basis for payment, charging of account codes, deductions, and signatures known to the Head of the Lumajang District Civil Service Agency. Accountability, in terms of accountability, the documents obtained are Functional SPJs which are reported at the end of the month consisting of BKU, Bank Deposit Assistance Book, Advance Assistance Book, Cash Assistant Book, Tax Book, SKPD Functional SPJ at the end of 2018. Reporting, in the reporting, the documents obtained are CaLK. In which contained the Budget Realization Report, Balance Sheet, Operational Report (LO), and Changes in Equity.

In this case the researchers analyzed how to compare financial management at the Regional Employment Agency Regulation no. 12 of 2019 concerning Regional Financial Management. In financial management consists of: Planning and Budgeting in Financial Management at the Regional Civil Service Agency of Lumajang Regency. In planning, an official who is responsible for planning is needed which consists of the PA, PPTK. Meeting 1: PA, PPTK and Head of Subdivision. Sungram held a meeting together to determine when to collect the activity program planning. PPTK together with PPTK assistants in each field prepare plans according to their respective duties and functions. Meeting 2: PPTK and Head of Subdivision. Sungram held a joint meeting to collect the program planning activities for each field and explained each activity that had been planned. Head of Subdivision. Sungram arranges activity programs into RENSTRA. Meeting 3: PPTK and Head of Subdivision. Sungram held a meeting together to analyze the RENSTRA. Head of Subdivision. Sungram printed the RENSTRA and gave it to the Head of the Agency (PA). Head of Subdivision. Sungram sent plans to BAPPEDA to fulfill requests related to planning in the form of RENSTRA.

In budgeting, the Budget Team is needed to process the Regional Civil Service Agency budgeting according to the previously planned plan. Meeting 1: Head of Subdivision. Sungram and the Budget Team compile the Budget into the RKA. Meeting 2: PA, PPTK, Budget Team and Head of Subdivision. Sungram conducts a joint meeting to present the budget required by the Regional Authority. Meeting 3: PPTK, Budget Team and Head of Subdivision. Sungram held a meeting to analyze the RKA for each field regarding the suitability of needs. Head of Subdivision. Sungram reports the results of the RKA to the PA. Head of Subdivision. Sungram collects the RKA to the BPKD signed by the PA. BPKD examined the perfection of the RKA and adjusted it to the Ceiling Budget for the Lumajang District Civil Service Agency according to an agreement with the Regent and the Lumajang Regency Budget Team. The BPKD provides a letter related to the RKA endorsement with the DPRD which is subsequently ratified as the DPA.

Implementation and Administration in Financial Management at the Lumajang District Civil Service Agency. In the implementation the role and responsibility is PPTK. The implementation is required according to the time schedule that has been made for each field. 1) The PPTK prepares the KAK which contains the required budget, the number of participants attending the activity, the date of implementation of the signed activity, known to the Head of the Agency. 2) PPTK carries out activities according to the time schedule and according to the date stated in the TOR. 3) PTK
reports the realization of the budget used and provides evidence of activities to the Head of Subdivision. Finance.

In administration, the task of implementing is the Head of Subdivision. Finance. Head of Subdivision. Finance as PPK - SKPD is tasked with verifying SPP and making SPM for disbursement of Regional Personnel Agency budgets, regional expenditure treasurers in administration as the maker of SPP LS / UP / GU / TU submitted to PPK - SKPD, treasurer makes on the basis of submitting PPTK to PPK - SKPD related to activities carried out with administrative evidence to support the making of SPP LS / UP / GU / TU. 1) PPTK makes administrative files to support the Head of Subdivision. Finance makes a cover letter for budget disbursement by attaching SPP, SPM, file submission. 2) PPTK submits to the Head of Subdivision. Finance as PPK - SKPD to verify files to be made SPP. 3) The treasurer makes SPP if 70% of the UP budget has been absorbed to make another budget disbursement. 4) The treasurer makes SPP GU for public activities whose nominal value is not too large and the activities are not long. 5) The treasurer makes TU SPP for activities that require a large budget and a period of up to 1 month more, to minimize obstacles to running concurrent activities. 6) The treasurer makes SPP LS for procurement activities / related to 3rd parties with a nominal value above 50 million. The treasurer makes SPP with conditions, complete administration consisting of: Receipt, Note, SPK, BA Audit, BA Receipt, 3rd party supporting evidence, and physical evidence of procurement. 7) Head of Subdivision. Finance verifies SPP UP / GU / TU / LS and makes SPM UP / GU / TU / LS for activity budget disbursement. 8) Send the application file for budget disbursement to BPKD. 9) BPKD verifies SPM and disbursements with SP2D evidence. 10) The SP2D is sent to the Regional Civil Service Agency as a sign of the requested budget has been disbursed. 11) Request for UP disbursement is carried out at the beginning of the year and when you want to change the nominal value of UP Regional Personnel Agency. 12) Accountability and Reporting in Financial Management

In the accountability and reporting duties are treasurer of expenditure and accounting officer. Accountability stage : 1) The treasurer receives a document of proof of the implementation of the activity consisting of: receipts, notes (if any), supporting evidence for the accuracy of the issued budget. 2) The treasurer releases the budget if the administrative evidence is appropriate. 3) At the end of the month the Treasurer prints the SPJ Functional and Administrative SPJ through the system to be reported to the BUD and the Head of the Regional Civil Service Agency.

In reporting the duty is the accounting officer. Following are the reporting stages: 1) The Accounting Officer coordinates with the treasurer regarding the budget that has been absorbed. 2) The accounting officer prepares a CALK related to the implementation of the final budget report at the Regional Civil Service Agency. 3) The accounting officer reports to the Head of the Regional Civil Service Agency. 4) The accounting clerk sends to the BPKD accounting department as year-end reporting.

Table 2. Comparison of Financial Management According to Government Regulation Number 12 Year 2019

<table>
<thead>
<tr>
<th>No.</th>
<th>Items being compared</th>
<th>PP no. 12 years 2019</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Planning and Budgeting</td>
<td>The Process of Preparing Activity Plans and Budgets</td>
<td>Corresponding</td>
</tr>
<tr>
<td>2</td>
<td>Implementation and Administration</td>
<td>Implementation process in accordance with regulations in the use of APBD</td>
<td>Accordingly, a few obstacles at the start of the year</td>
</tr>
<tr>
<td>3</td>
<td>Accountability and Reporting</td>
<td>Treasury and Accounting in the accountability of spending</td>
<td>Corresponding</td>
</tr>
</tbody>
</table>

Source: Results of Interviews and Research on Financial Management in 2018
CONCLUSION

Based on the results of research and discussion of Financial Management at the SKPD of the Lumajang District Civil Service, it can be concluded: (a) The Regional Civil Service Agency for Financial Management is in accordance with Government Regulation no. 12 of 2019 concerning Regional Financial Management. (b) In planning and budgeting, the Lumajang District Civil Service Agency regulates the preparation of activity programs starting from officials to program activities in accordance with Government Regulation Number 12 of 2019 concerning Regional Financial Management. (c) In implementation, the Lumajang District Civil Service Agency is in accordance with Government Regulation 12 of 2019 concerning Regional Financial Management but there are a few obstacles if the implementation is at the beginning of the year and uses the APBD if the APBD has not been ratified but the activities must run, finally the activities run first after the APBD is legalized. Expenditures for activities are paid. (d) In administration, the Lumajang District Civil Service Agency in regulating the GU / UP / TU LS disbursement flow is in accordance with PP no. 12 of 2019 concerning Regional Financial Management, that SPP verification and SPM making are carried out by PPK - SKPD and SPP submission is carried out by the expenditure treasurer. (e) In recording and reporting, the Lumajang District Civil Service Agency in compiling accountability in the form of an Administrative SPJ report for PA and a functional SPJ report for BUD every month in accordance with PP no. 12 of 2019 concerning Regional Financial Management.

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