

## Analysis of the Implementation of Administration and Accountability of the Expenditure Treasurer Based on Permendagri Number 77 of 2020 at the Regional Inspectorate of North Sulawesi Province

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### ABSTRACT

Good regional financial management requires accurate and transparent administration. With a good governance system, local governments can present accurate financial reports, which is the basis for financial accountability. The expenditure treasurer has an important role in managing regional finances, especially in terms of budget expenditure. The purpose of the study is to find out the process of implementing the administration and accountability of the expenditure treasurer based on the Minister of Home Affairs Regulation Number 77 of 2020. The research method uses a descriptive qualitative method. Data collection method through interviews, observations, and documentation. The results of the study show that the Regional Inspectorate of North Sulawesi Province in the implementation of administration and accountability to the expenditure treasurer is in accordance with Permendagri Number 77 of 2020.

## **INTRODUCTION**

The development of the reform era in regional financial management continues to be carried out by the government through the improvement of policies and laws and regulations. The change from a centralized system to a regional autonomy system has had a great impact on the system of government administrators and the scope of performance, this also has an impact on the regulation of the local government financial system. In accordance with applicable regulations, the implementation of regional financial management prioritizes the principles of good governance.

The application of good governance is essential to the development of any business in order to accomplish the established objectives. The World Bank defines good governance as the application of robust and accountable development management that adheres to democratic and efficient market principles, avoids investment fund misallocation, and combats administrative and political corruption. A legal and political framework that encourages the expansion of commercial operations is another aspect of effective governance, as is the application of budgetary restraint.

The Indonesian government is still working to improve accountability and openness in public financial management in order to achieve good governance. One of these initiatives is the creation of government accounting standards, or Government Accounting Standards (SAP), which are intended to offer fundamental rules for the compilation and display of financial accounts for both the federal and municipal governments.

Planning, budgeting, execution, administration, reporting, accountability, and regional financial oversight are all components of regional financial management. According to Government Regulation Number 12 of 2019 about Regional Financial Management, which is a derivative of Ministry of Home Affairs Regulation Number 77 of 2020 concerned technical standards for regional financial management. So that in the process of financial management, this financial management is guided by Permendagri Number 77 of 2020 Article 2 paragraph 2 point (e) regarding implementation and administration. This regulation aims to provide simple, clear, and comprehensive regulations related to regional financial management procedures in which it discusses the implementation and administration.

Regional financial management must be in accordance with government regulations and technical guidelines for its implementation to maximize efficiency, effectiveness, and accountability and avoid the problem of non-compliance with the law. However, constant changes in regulations cause inconsistencies between regional financial management and its implementation guidelines. Research conducted by Tambun et al. (2019) shows that there are inconsistencies in regional financial management in Bitung City, especially related to the system and procedures for expenditure administration, when compared to the Regulation of the Minister of Home Affairs Number 13 of 2006. Lack of knowledge and understanding of expenditure administration procedures, documents used, and deadlines for issuance of Payment Orders (SPM) and Fund Disbursement Orders (SP2D) by financial management officials

leads to delays in the issuance of SP2D, which in turn slows down the process of disbursement of funds. In addition, research by Angria (2017) regarding the implementation of the duties of the expenditure treasurer in the Regional Apparatus Work Unit (SKPD) shows that there is a discrepancy. One form of this discrepancy is the delay in submitting an accountability report by the treasurer of SKPD expenditure of Solok City, which is not in accordance with laws and regulations.

The Inspectorate is an element that oversees the execution of local government, led by the Inspector, who reports to the Regent via the Regional Secretary. The Regional Inspectorate of North Sulawesi Province was formed based on the Regional Regulation of North Sulawesi Province Number 6 of 2011 concerning Amendments to the Regional Regulation of North Sulawesi Province Number 4 of 2008 concerning the Organisation and Work Procedures of the Regional Inspectorate, Regional Development Planning Agency, Regional Technical Institutions, and Other Institutions of North Sulawesi Province, and Regulation of the Governor of North Sulawesi Province.

The Regional Management Information System (SIMDA) is a program developed by the Financial and Development Supervisory Agency (BPKP) with the aim of facilitating the implementation of regional financial management. The SIMDA application has been developed from time to time to adjust to the needs of local governments in carrying out administration to accounting and reporting. SIMDA was first developed in 2003 with reference to the Ministry of Home Affairs Number 29 of 2002. After the issuance of Permendagri Number 77 of 2020, Regional Governments are required to use the Regional Government Information System (SIPD) in regional financial management from administration, accounting, to financial reporting. Because SIPD is an official application from the Ministry of Home Affairs that is in accordance with the regulations or rules of the Minister of Home Affairs Number 77 of 2020.

In 2024, the implementation of administration as the duty of the Expenditure Treasurer at the Regional Inspectorate of North Sulawesi Province has been carried out with a computerized system through the Regional Government Information System (SIPD) application, to replace the use of SIMDA and FMIS in the previous year which had been used. However, in the implementation of SIPD, there are still several obstacles. Based on observations at the Inspectorate office, obstacles were found such as frequent errors in the SIPD and instability during the data input process. This led to a delay in the preparation of Payment Request Letters (SPP) and Payment Orders (SPM), which ultimately resulted in delays in the disbursement of funds.

Based on the above presentation, to find out how appropriate the implementation and administration of regional financial management at the Regional Inspectorate of North Sulawesi Province in the implementation of Permendagri Number 77 of 2020 Therefore, the author is interested in conducting a research entitled **"Analysis of the Implementation of Administration and Accountability of the Expenditure Treasurer Based on Permendagri Number 77 of 2020 at the Regional Inspectorate of North Sulawesi Province"**

## **LITERATURE REVIEW**

### ***Definition of Accounting***

Accounting, as defined by the American Accounting Association in Soemarso (2018:5), is the act of discovering, measuring, and reporting economic information so that individuals who utilize it may make clear and solid judgments and decisions. The Indonesian Institute of Accountants (IAI) defines accounting in its Basic Level Module of Financial Accounting (2019:1). Accounting is the science of documenting, evaluating, and communicating a corporate entity's transactions or economic events with the goal of producing and reporting useful information to assist various interested parties in making choices.

### ***Government Accounting***

#### **1. Definition of Government Accounting**

According to Pramudiana (2018:23) defines Government Accounting as a process of identification, recording, measurement, classification, overview, transactions and financial events, presentation of reports and interpretation or results of processes carried out by the government, both central and local governments. Government Accounting is an activity to provide services to prepare information about government financial statements based on the process of recording, classification, overview, a government financial transaction and the interpretation of a financial statement (Hasanah, Fauzi. 2021:1).

#### **2. Government Accounting Standards (SAP)**

Government Regulation Number 71 of 2010 concerning government accounting standards defines the government accounting system as a series of manual and computerized procedures starting from data collection, auditing, overviewing, and reporting of financial positions.

SAP government accounting standards are accounting principles that are applied in compiling and presenting government financial statements. The main financial statements according to the government's accounting standards in Government Regulation Number 71 of 2010 are the Budget Realization Report (LRA), Balance Sheet, Operational Report (LO), Cash Flow Report, Equity Change Report, Surplus Budget Balance Change Report, and Notes on Financial Statements (CaLK).

#### **3. Objectives of Government Accounting**

The objectives of government accounting consist of:

##### **1. Accountability**

Accountability is the ability to present complete and accurate financial information in an appropriate form and time, so that it is useful for those responsible for the operations of government units.

##### **2. Managerial**

Managerial, which refers to the government's accounting ability to provide financial information needed in various activities such as planning, budgeting, implementation, monitoring, internal control, policy formulation, decision-making, and government performance assessment.

##### **3. Supervision**

Government accounting must support the implementation of audits by functional supervisory apparatus effectively and efficiently.

### ***Regional Financial Management***

Regional Financial Management is governed by Government Regulation (PP) Number 12 of 2019, Article 1, which states that all regional rights and obligations in the implementation of local government, which can be measured in money and other forms of wealth owned by the region, are linked to these rights and obligations. Furthermore, the Minister of Home Affairs' Regulation Number 77 of 2020 on Technical Guidelines for Regional Financial Management states that regional financial management encompasses all activities such as planning, budgeting, implementation, administration, reporting, accountability, and regional financial supervision. Accounting implementation falls within the category of administration in the notion of regional financial management.

### ***Regional Financial Administration***

#### ***General Principles of Regional Financial Administration***

General principles of regional financial administration related to the order of recording, storage order, and completeness of regional financial management documents, as well as the responsibility of officials who sign and certify documents related to evidence that is the basis for expenditure on the burden of the APBD.

#### ***Implementation of Regional Financial Administration***

In Government Regulation Number 12 of 2019 Article 125 for the purpose of implementing the APBD, the Regional Head must designate the following officials:

1. Officials authorized to sign the Letter of Provision of Funds (SPD).
2. Officials who are authorized to sign the Payment Request Letter (SPP).
3. Officials authorized to sign Payment Orders (SPM).
4. Officials who are authorized to certify a Letter of Accountability (SPJ).
5. Officials who are authorized to sign the Fund Disbursement Order (SP2D).
6. Functional officer for the duties of the treasurer of revenue/expenditure.
7. The assistant receipt treasurer and the assistant expenditure treasurer.
8. Other officials that need to be determined in the context of the implementation of the APBD.

Other officials in the context of the implementation of the APBD include:

1. SKPD Financial Administration Officer (PPK).
2. Technical Implementation Officer (PPTK) who is authorized to carry out activities from a program in accordance with his field of duty.
3. The authorized official signs the proof of receipt of cash and other valid proof of receipt.
4. Assistant treasurer of receipts and assistant treasurer of expenditure.

## **METHODOLOGY**

### ***Type of Research***

This type of research is using qualitative with a descriptive approach. The reason for the research is to use a qualitative approach because this approach focuses on in-depth understanding, theory development, complexity and social reality so that this approach is very relevant to be applied in this study which in this study tries to decipher the reality of the phenomena that occur, namely the implementation of administration and accountability of the expenditure treasurer.

According to Sugiyono (2020:18), qualitative research methods are research methods based on the postpositivism philosophy that are used to study natural object conditions. The researcher is the key instrument, data collection techniques are used in combination, data analysis is inductive, and qualitative research results emphasize meaning rather than generalization.

### ***Place and Time of Research***

#### **a. Research Venue**

The place of this research was carried out at the North Sulawesi Provincial Regional Inspectorate Office located in Teling Atas, Wanea, Manado City, North Sulawesi.

#### **b. Research Time**

The research time is in July-August 2024.

### ***Data Type***

In this study, qualitative data and quantitative data were used. The qualitative data used in this study is in the form of documentation data, such as: organizational structure, duties and responsibilities, and interview results obtained directly from the research object. The quantitative data in this study are in the form of Payment Request Letters (SPP), Payment Orders (SPM), and Accountability Reports (LPJ).

### ***Data Source***

Data sources are anything that can provide information regarding related research. The research data sources used in this study are through primary data and secondary data.

#### **1. Data Primer**

Primary data is data obtained directly from informants or research objects. The primary data in question is the result of a direct interview with the expenditure treasurer who is considered to understand matters related to the implementation of administration and accountability based on the Minister of Home Affairs Regulation Number 77 of 2020 at the Regional Inspectorate of North Sulawesi Province.

#### **2. Data Seconds**

Secondary data is data that is used to support primary data. In this study, the secondary data are literature, journals, and related regulations.

### ***Data Collection Methods***

The method used for data collection in this study is to conduct Field Research. Collect data by directly reviewing the research object to be researched and observing activities at the North Sulawesi Provincial Regional Inspectorate office related to the problem being researched. This field study research can be researched through:

1. Observation

Observation is a data collection technique by systematically observing the elements that appear in the research object. What is researched in this observation is by observing and seeing firsthand what is happening in the field.

2. Interview

Interviews are a technique for gathering information through people who provide information related to the problem being researched to the researcher. The interview was conducted by asking a number of questions to the informant, in this case the Expenditure Treasurer and the Assistant Expenditure Treasurer, in the form of questions about the procedures for implementing administration and accountability reports carried out at the Regional Inspectorate of North Sulawesi Province.

3. Documentation

This documentation has the intention of collecting the necessary complementary data, in this study the researcher will collect data in the form of data documents related to the problem being researched so that it can strengthen the research data. The documents that will be collected are in the form of Payment Order (SPM), Payment Request Letter (SPP), Expenditure Treasurer's Accountability Letter (SPJ).

### ***Data Analysis Methods and Processes***

According to Sugiyono (2020:319), data analysis is the act of carefully searching for and compiling data gathered from the outcomes of interviews, field notes, and other materials so that it may be easily understood and the findings shared with others.

According to Miles and Huberman in Sugiyono (2020:321), actions in qualitative data analysis are interactive and ongoing until the end, resulting in data saturation. Data analysis involves four steps: data collecting, data reduction, data display, and drawing conclusions.

1. Data collection

Data collection is a stage where researchers collect raw data from the results of research, interviews, and documentation.

2. Data reduction

Data reduction is the process of selecting, summarizing, taking important basic data based on the research topic and making classifications to facilitate the drawing of conclusions.

3. Data presentation

The presentation of data is carried out in such a way that the abbreviated data can be arranged well so as to help researchers to easily understand the research data.

#### 4. Drawing conclusions

Drawing conclusions is the last step of data analysis. The process of drawing conclusions can be seen from the reduction of data and the presentation of data that has been prepared previously, until there is a conclusion drawn from the results of the formulation of the research problem.

### **RESEARCH RESULT**

#### ***Implementation of the Administration of the Expenditure Treasurer of the Regional Inspectorate of North Sulawesi Province***

Expenditure Administration at the Regional Apparatus Work Unit (SKPD) level is carried out by the Budget User/Budget User Proxy (PA/KPA), the Regional Apparatus Work Unit Financial Administration Officer (PPK-SKPD), the Activity Technical Implementation Officer (PPTK), the Expenditure Treasurer and the Assistant Expenditure Treasurer. In this case, in the Regional Inspectorate of North Sulawesi Province, the Budget User is the Inspector and the PPK-SKPD is the Secretary of the Inspector.

#### ***Issuance of Letter of Provision of Funds (SPD)***

Based on the results of an interview conducted with Mrs. Marlyn Veron Williem at the Regional Inspectorate of North Sulawesi Province explained that:

"The issuance of SPD is carried out by BUD, the Expenditure Treasurer submits an SPD application letter to BUD which is one of the requirements for the issuance of SPD. This SPD application must be completed with DPA-SKPD. In 2024, SIPD has been implemented in the issuance of SPD" Marlyn Veron Williem (2024).

Based on the results of the interview above, it can be concluded that the Regional Inspectorate of North Sulawesi Province in the issuance of SPD is carried out by the Regional General Treasurer (BUD) who is in the BPKAD of North Sulawesi Province where the treasurer of SKPD issuance will first make an application letter for SPD by attaching a Budget Implementation Document (DPA) to be submitted to BUD as a condition for issuing SPD. In 2024, the Regional Inspectorate of North Sulawesi province has implemented the SIPD application in the issuance of SPDs and usually the SPDs will be directly issued every month through SIPD. The issuance of SPD is also the initial policy in the Submission of SPP.

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### ***Submission of Payment Request Letter (SPP)***

Payment Request Letter (SPP) is a letter that is the initial process of payment by the Regional Government to Related Parties as well as the process of determining expenditure accounts. The tuition fees that can be submitted by the Expenditure Treasurer are as follows:

#### **1. Letter of Request for Payment of Supplies (SPP-UP)**

Based on the results of an interview conducted with Mrs. Marlyn Veron Williem as the Treasurer of Expenditure of the Regional Inspectorate of North Sulawesi Province explained that:

*"The Submission of Requests for Payment of Supplies Money is only done once a year at the beginning of the year. At the beginning of the year, the provincial government determines the amount of PAGU for each SKPD and after the UP Decree is issued, the Inspectorate submits SPP-UP by attaching the Decree on the determination of the UP Ceiling, the Budget User Decree, and the Treasurer's Decree." Marlyn Veron Williem (2024).*

Based on the results of the interview above, it can be concluded that the Regional Inspectorate of North Sulawesi Province for the submission of SPP-UP is made by the Expenditure Treasurer. SPP-UP is submitted for replenishment of inventory money for the implementation of SKPD operational activities which will be carried out once a year at the beginning of the year. The Governor will determine the amount of the Inventory Money Ceiling at the beginning of each year on each SKPD used to apply for SPP-UP by the Expenditure Treasurer by attaching the Decree on the determination of the UP Ceiling, the Budget User Decree and the Treasurer's Decree as a requirement document in accordance with applicable regulations.

#### **2. Request Letter for Reimbursement Payment (SPP-GU)**

Based on the results of an interview conducted with Mrs. Marlyn Veron Williem as the Expenditure Treasurer at the Regional Inspectorate of North Sulawesi Province explained that:

*"The submission of the Request for Reimbursement Payment is carried out on expenditure from UP by attaching SPJ and shopping notes as required documents, after it is complete and valid, the expenditure treasurer will make the SPP-GU submitted to the PA to be issued SPM and submitted to the BUD which is in the BPKAD of North Sulawesi Province." Marlyn Veron Williem (2024).*

Based on the results of the interview above, it can be concluded that at the Regional Inspectorate of North Sulawesi Province in the SPP-GU Submission, the Expenditure Treasurer is carried out to replace the used inventory money. SPP-GU is submitted to the Budget User through PPK-SKPD by attaching a recap of the Letter of Accountability (SPJ) of Supply Money and supporting documents

such as shopping notes so that the PA will issue a Payment Order (SPM) and after that it will be submitted to the BUD in BPKAD North Sulawesi Province.

### 3. Letter of Request for Additional Payment of Money (SPP-TU)

Based on the results of an interview with Mrs. Marlyn Veron Williem as Expenditure Treasurer at the Regional Inspectorate of North Sulawesi Province regarding the submission of SPP-TU explained that:

*"The submission of a request for payment of additional money for activities from each region and sub-division that will carry out the activity must submit a request for the details of the expenditure that will be needed, namely submitted to the Budget User (PA), after which the PA will be disposed of to PPTK, then PPTK will make a working reference framework. After that, it is submitted to the Expenditure Treasurer to make an application letter to the North Sulawesi Provincial BKAD. If there is approval from the Finance Agency, the Expenditure Treasurer can make an SPP-TU." Marlyn Veron Williem (2024).*

Based on the results of the interview above, it can be concluded that the Regional Inspectorate of North Sulawesi Province in the process of submitting SPP-TU is carried out for each region and sub-division that will carry out activities that are urgent and cannot be used through the UP/GU/LS mechanism. The submission of SPP-TU by the region or sub-division must first make a request for the necessary expenditure details to the Budget User. Then the application for the details of the expenditure will be disposed of to PPTK, after which PPTK will make a Framework of Reference (KAK) which contains the annual ceiling, details of expenditure and the total budget. Furthermore, PPTK will submit to the Expenditure Treasurer to make an application letter for additional money to BUD, if it has received approval from BUD, the Expenditure Treasurer will then make an SPP-TU directly at that time.

### 4. Direct Payment Request Letter (SPP-LS)

Based on the results of an interview conducted with Mrs. Marlyn Veron Williem as Treasurer of Expenditure at the Regional Inspectorate of North Sulawesi Province regarding the Submission of SPP-LS explained that:

*"The SPP-LS made by the expenditure treasurer is SPP-LS for the payment of employee salaries and benefits, SPP-LS for the procurement of goods and services." Marlyn Veron Williem (2024).*

Based on the results of the interview, it can be concluded that the Regional Inspectorate of North Sulawesi Province in submitting the SPP-LS is made by the Expenditure Treasurer. SPP-LS is submitted for payment with the LS mechanism for the payment of salaries and allowances and also SPP-LS for the procurement of goods and services such as operating expenditures and special capital expenditures for third parties, in addition there are also SPP-LS for official travel expenses. In submitting the SPP-LS, it is attached with supporting documents in accordance with applicable regulations. The Regional Inspectorate of North Sulawesi Province in implementing SPP-LS has implemented the SIPD Application.

### ***Submission of SPP-LS Salary and Allowances***

Based on the results of the interview with Mr. Jerry as Assistant Treasurer of Expenditure related to the Submission of SPP-LS, salaries and allowances explained that:

"For the Submission of SPP-LS Salary and Allowances, the Expenditure Treasurer/Assistant Expenditure Treasurer will make a Reconciliation first. After reconciliation, the Expenditure Treasurer will prepare a list of employee salaries and allowances by attaching supporting documents and submitting them to the PPK-SKPD to be verified first, after the verification has been approved, the expenditure treasurer will submit an SPP-LS to be issued SPM." Jerry (2024).

Based on the results of the interview, it can be concluded that at the Regional Inspectorate of North Sulawesi Province in the Submission of SPP-LS Salary and Allowances is carried out every month on the 20th by the Expenditure Treasurer/Assistant Expenditure Treasurer by first making reconciliation where for reconciliation to check if there are changes such as deceased employees, promoted employees, retired employees and if there are additional family members for changes in benefits. The Expenditure Treasurer of the Regional Inspectorate of North Sulawesi Province reconciles salaries and benefits using the Salary application. After completing the reconciliation, the Expenditure Treasurer will make a list of employee salaries and allowances and submit it to the PPK-SKPD as a verifier function to verify first the documents that have been submitted, if the verification has been approved, then the Expenditure Treasurer will apply for SPP-LS and SPM will be issued.

### ***Submission of SPP-LS for Procurement of Goods and Services***

Based on the results of an interview conducted with Mr. Maradona Roberto Bedje as the Technical Implementation Officer (PPTK) at the Regional Inspectorate of North Sulawesi Province regarding the Submission of SPP-LS for the Procurement of Goods and Services explained that:

#### **1. Procurement of Consumable Goods**

The submission of a request for the procurement of consumable goods must be preceded by the submission of the RKBU submitted by each sub-section. The RKBU must be approved in advance by the Budget User (PA). If approval has been obtained from the PA, then the RKBU is handed over to the Technical Implementation Officer (PPTK) to hold or purchase the goods listed in the RKBU. PPTK first checks whether there is a budget availability to buy the item, if there is, then PPTK makes a purchase directly at the store or through e-catalog.

#### **2. Asset Procurement (Capital Expenditure)**

For the procurement of assets or capital expenditure, the thing that needs to be considered is to first see whether the type of goods to be purchased is already in the current year's Budget Implementation Document. If it already exists, then PPTK submits an application letter to the Procurement Officer to purchase the goods, of course with the approval of the Budget User. Whether the goods have been purchased by the procurement official, then pptk makes a bill consisting of a purchase note, minutes of handover of goods, minutes of payment, and receipts to be subsequently submitted to the treasurer to make SPP to the store or service provider.

### 3. Official Travel Shopping

For official travel expenses, payments are made to each ASN after completing the official trip in accordance with the number of assignment days stated in the Duty Order (SPT)." Maradona, Roberto Bedje (2024).

Based on the results of the interview above, it can be concluded that the Submission of SPP-LS for the Procurement of Goods and Services at the Regional Inspectorate of North Sulawesi Province has 3 expenditures carried out, namely: First, the purchase of consumables (such as office stationery, printing equipment, meeting meals and drinks, cleaning tools, electrical tools, and official vehicle parts) where each region or sub-division if it wants to apply for expenditure must make a Unit Expenditure Needs Plan (RKBU) to be approved by Budget users, then budget users will submit to PPTK. Before that, PPTK will first check the availability of the budget to buy goods that have been listed in the RKBU. PPTK will immediately make a purchase if the budget is available. If it has been purchased, PPTK will get a purchase note and the note will be handed over to the expenditure treasurer to make payments related to the purchase. Second, capital expenditure such as equipment and machinery is submitted by PPTK by making a procurement application letter to the PA to purchase the goods. If it has been purchased, the payment is made non-cash, PPTK will make a bill consisting of a purchase note, Handover Minutes (BAST), payment minutes and receipts. Furthermore, it will be submitted to the expenditure treasurer to make an SPP-LS with a third-party mechanism. Finally, official travel spending is paid by a transfer mechanism to ASN after completing official travel by attaching a Duty Order (SPT), Official Travel Order (SPPD) and tickets (accommodation and transportation costs).

#### ***Issuance of Payment Order (SPM)***

The payment order is an important stage in the administration of expenditures which is an advanced stage of the SPP submission process. SPM is divided into 4 types, including:

##### 1. Order to Pay Supplies (SPM-UP)

Based on the results of an interview conducted with Mrs. Marlyn Veron Williem as the Expenditure Treasurer at the North Sulawesi Provincial Regional Inspectorate, it was explained that: "The Order to Pay Inventory Money is carried out on the SK PAGU UP that has been received by the SKPD by attaching the Treasurer's Decree and the Budget User's Decree, the Expenditure Treasurer will submit the SPP UP to the PA to make SPM-UP by going through the PPK through the verifier function to first verify the document SPM-UP." Marlyn Veron Williem (2024).

Based on the results of the interview, it can be concluded that the Regional Inspectorate of North Sulawesi Province in the issuance of SPM-UP will be issued by the Budget User which is carried out on the SPP UP that has been submitted by the Expenditure Treasurer by attaching a summary of the SPJ-UP. SPP-UP submitted to the PA will first be verified by the PPK-SKPD as a verifier function. If there are incomplete documents, PPK-SKPD will request correction to the Expenditure Treasurer for the SPP submitted with a maximum repair time of 1 working day at the latest to complete it again, but if it is complete and valid, PPK-

SKPD will submit the SPP-UP and supporting documents to the PA then the PA will issue SPM-UP and sign then submit it to BUD to issue SP2D.

## 2. Order to Pay Compensation (SPM-GU)

Based on the results of an interview conducted with Mrs. Marlyn Veron Williem as the Expenditure Treasurer at the Regional Inspectorate of North Sulawesi Province explained that:

*"The implementation of SPM-GU is carried out by the Expenditure Treasurer if the PPTK makes a direct purchase through the Supply Money (UP) mechanism and then submits it to the Expenditure Treasurer to make an SPP-GU, the Treasurer makes an SPP-GU if it is appropriate to submit it to the PPK through the treasury function to make SPM but previously the document is verified by the PPK as a verifier function." Marlyn Veron Williem (2024).*

Based on the results of the interview, it can be concluded that the Regional Inspectorate of North Sulawesi Province in making SPM-GU is carried out on direct purchases through the Inventory Money mechanism carried out by PPTK. SPP-GU that has been previously made by the Expenditure Treasurer will be checked for completeness of the documents that have been attached with the SPP-GU and checked by PPK-SKPD before the SPM-GU is issued by the Budget User. If incompleteness is found, the PPK-SKPD will ask for a 1-day correction to correct it again, but if it is complete, the PPK will immediately verify the SPP-GU and then the SPM-GU will be issued by the Budget User.

## 3. Order to Pay More Money (SPM-TU)

Based on the results of an interview conducted with Mrs. Marlyn Veron Williem as the Expenditure Treasurer at the Regional Inspectorate of North Sulawesi Province explained that:

*"SPM-TU is carried out on KAK (Framework of Reference for Work) and TU requests that have been approved by BPKAD North Sulawesi Province which are submitted by regions and sub-divisions in the Inspectorate for the implementation of activities, then the Expenditure Treasurer makes a TU SPP and then is verified by the PPK to make an SPM by the Expenditure Treasurer. If there are documents that are still incomplete, the PPK will return them to the Treasurer for repair and be given a maximum repair time of only 1 day to complete them again since the SPP-TU is received." Marlyn Veron Williem (2024).*

Based on the results of the interview above, it can be concluded that SPM-TU is submitted by the Expenditure Treasurer for the SPP-TU that has been submitted previously related to the additional money submitted by the regions or sub-divisions located in the Regional Inspectorate of North Sulawesi Province to carry out activities. SPP-TU and SPJ TU that have been attached will be checked by PPK-SKPD first, if any discrepancies are found, the PPK will immediately request improvements by being given a maximum of 1 day to correct again, but if it is complete, the PPK will immediately verify and submit it to the Budget User to issue the SPM-TU.

## 4. Direct Payment Order (SPM-LS)

At the Regional Inspectorate of North Sulawesi Province, the expenditure treasurer makes SPM-LS if the SPP-LS has been submitted to the PA for the

implementation of direct spending. SPP-LS and supporting documents such as purchase memorandums and receipts that have been submitted will first be verified by PPK-SKPD. If a discrepancy is found in the document, the PPK-SKPD will ask the expenditure treasurer to correct it by giving it only 1 day to complete, but if it is complete and valid, the PPK-SKPD will submit it to the PA to issue SPM-LS. After that, the SPM-LS that has been issued will be submitted to BUD in BPKAD North Sulawesi Province for disbursement of funds.

Expenditure Treasurer/Assistant Expenditure Treasurer in carrying out administration, especially in the process of submitting SPP and SPM, there are often various obstacles that must be faced. Based on the results of an interview conducted with Mr. Jerry as Assistant Treasurer of Expenditure at the Regional Inspectorate of North Sulawesi Province explained that:

*"There are obstacles in the implementation of administration, namely the lack of budget, and the delay in shifting the budget where if the region or subdivision in the Inspectorate will carry out an activity, for example the activity will be carried out in the 1st quarter but the existing budget is only organized in the 2nd quarter so that the result for the SPM submission carried out by the budget is insufficient." Jerry (2024).*

Mrs. Marlyn Veron Williem as the Expenditure Treasurer at the Regional Inspectorate of North Sulawesi Province also added related to the obstacles that:

*"In 2024, the Regional Inspectorate of North Sulawesi Province for the implementation of administration has implemented SIPD, but in its implementation there are often obstacles in the system so that the making of SPP and SPM is often delayed, where the existing SPJ will immediately be made SPP and SPM and can be issued only 2 to 3 days by the Expenditure Treasurer, but if the system does not work, it will result in a delay in SPP and SPM that can be made up to 5 to 1 week for 1 SPJ. In contrast to the administration of the previous year, 2021 to 2023, although there are still a few obstacles, the administration is still good and smooth," Marlyn Veron Williem (2024).*

Based on the statements of the two informants at the Regional Inspectorate of North Sulawesi Province, several obstacles were found, including a lack of budget and frequent delays in budget shifts, for example, if a sub-division will carry out activities in the first quarter in February, but the budget is only available or arranged in the second quarter in May, then at the time of submission of the Payment Request Letter (SPP) and Payment Order (SPM) the budget is insufficient. In addition, there are obstacles in the administrative system, where in 2024 SIPD has been used but its implementation is not stable. For example, existing Responsibility Letter (SPJ) documents can usually be processed and issued within 2 to 3 days for 1 SPJ by the Expenditure Treasurer. However, if there is a problem with the system, the process can be delayed, so that SPP and SPM for 1 SPJ can take between 5 days to 1 week.

### ***Issuance of Fund Disbursement Order (SP2D)***

Based on the results of an interview conducted with Mrs. Marlyn Veron Williem as the Expenditure Treasurer at the Regional Inspectorate of North Sulawesi Province explained that:

"SP2D is issued by the Regional General Treasurer (BUD) who is at the Regional Finance and Asset Management Agency (BPKAD) of North Sulawesi Province. The BUD power of attorney will check, examine the documents, and test the correctness of the bill calculation and if it is appropriate, an SP2D will be issued but if there is an error, it will be returned to the SKPD concerned. In SP2D, we use SIPD BUD will transfer the budget from a regional bank, namely Bank Sulut." Marlyn Veron Williem (2024).

Based on the results of the interview above, it can be concluded that the Regional Inspectorate of North Sulawesi Province for the issuance of SP2D is carried out by BUD which is located in the BPKAD of North Sulawesi Province. SP2D will be issued BUD according to the type of SPP and SPM that has been submitted by the Treasurer of Expenditure and SKPD Budget User. SPM that has been submitted will first be verified to check and research the documents submitted by the PA. if there is a discrepancy in the document, BUD will reject the SPM that has been submitted by the PA and return the SPM to the PA then the PA will request correction to the Expenditure Treasurer by being given a minimum of 2 days since the SPM is received by the PA, but if the documents are complete and valid, BUD will immediately issue SP2D and BUD will transfer the budget from the regional bank, namely Bank SulutGo to be distributed to the account of the Regional Inspectorate of North Sulawesi Province.

#### ***Implementation of Accountability of the Expenditure Treasurer of the Regional Inspectorate of North Sulawesi Province***

Based on the results of an interview conducted with Mrs. Marlyn Veron Williem as the Expenditure Treasurer at the North Sulawesi Provincial Regional Inspectorate regarding the Submission of Expenditure Treasurer's Accountability, it was explained that:

"The submission of LPJ is submitted every month. As for the submission of LPJ such as the Expenditure Treasurer making UP accountability in the context of submitting the SPP-GU, the Expenditure Treasurer is responsible for the use of UP by submitting it to the PA through PPK-SKPD. Accountability for the use of TU is conveyed to PA through PPK-SKPD. The Expenditure Treasurer submits an administrative accountability report to the Budget User (PA) and is submitted on the 10th of the following month. Submission of a functional accountability report by the Expenditure Treasurer to BUD based on SPJ documents and submitted to BUD after being signed by the PA by submission no later than the 10th of the following month. In addition, the Expenditure Treasurer also makes a report on the implementation of the budget in the form of a Budget Realization Report (LRA)." Marlyn Veron Williem (2024).

The Regional Inspectorate of North Sulawesi Province in the process of submitting an accountability report prepared by the Expenditure Treasurer includes an Accountability Report for the Use of Inventory Money (UP). In this case, the Expenditure Treasurer makes a Supply Money Accountability Letter (SPJ-UP) as the basis for submitting the SPP-GU. In addition, the Expenditure Treasurer also prepares accountability for the use of Additional Money (TU), which is then submitted to the Budget User (PA) through the Regional Apparatus Work Unit Financial Administration Officer (PPK-SKPD) as one of the required

documents for the submission of SPP. The Expenditure Treasurer at the Regional Inspectorate of North Sulawesi Province submits an accountability report every month on the 10th. Reports are submitted in two forms, namely administratively and functionally. The administrative accountability report is submitted to the Budget User (PA), while the functional accountability report is submitted to the Regional General Treasurer (BUD) at the BPKAD of North Sulawesi Province. In addition, the Expenditure Treasurer also prepares a Budget Realization Report (LRA).

## **DISCUSSION**

### ***Analysis of the Implementation of the Administration of the Expenditure Treasurer of the Regional Inspectorate of North Sulawesi Province***

Based on the results of research in regional financial administration carried out by the Regional Inspectorate of North Sulawesi Province, it has implemented Permendagri Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management. Administration is defined as a series of activities that include recording, managing, and reporting all regional budget expenditure transactions carried out by the expenditure treasurer. The administration of financial management is the Issuance of Funds Provision Letter (SPD), Submission of Payment Request Letter (SPP), Issuance of Payment Order (SPM), and Issuance of Fund Disbursement Order (SP2D).

### ***Analysis of the Issuance of Funds Provision Letter (SPD) at the Regional Inspectorate of North Sulawesi Province***

Based on the results of the research, the issuance of a Letter of Provision of Funds (SPD) has been regulated in Permendagri Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management. The issuance of a Fund Provision Letter (SPD) is a power of attorney issued by BUD stating the availability of funds in the regional general treasury to carry out activities that have been scheduled in the DPA-SKPD. This SPD is used by SKPD as a basis for submitting a Payment Request Letter (SPP). The Application Letter for the Issuance of SPD for routine SKPD expenditure is submitted in one application letter every month, taking into account the activities/sub-activities and the availability of the monthly cash budget listed in the Budget Implementation Document (DPA). BUD can make changes to SPD in the event of urgent conditions such as disaster emergency response or social conflict, as well as if the availability of funds does not match the estimate in the cash budget. The North Sulawesi Provincial Regional Inspectorate has implemented SIPD in the SPD process. With the implementation of SIPD, BUD will immediately issue SPDs automatically through the system, which will appear in the SIPD at the beginning of each month.

### ***Analysis of the Issuance of Funds Provision Letter (SPD) at the Regional Inspectorate of North Sulawesi Province***

Based on the results of the research, the issuance of a Letter of Provision of Funds (SPD) has been regulated in Permendagri Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management. The issuance of a Fund Provision Letter

(SPD) is a power of attorney issued by BUD stating the availability of funds in the regional general treasury to carry out activities that have been scheduled in the DPA-SKPD. This SPD is used by SKPD as a basis for submitting a Payment Request Letter (SPP). The Application Letter for the Issuance of SPD for routine SKPD expenditure is submitted in one application letter every month, taking into account the activities/sub-activities and the availability of the monthly cash budget listed in the Budget Implementation Document (DPA). BUD can make changes to SPD in the event of urgent conditions such as disaster emergency response or social conflict, as well as if the availability of funds does not match the estimate in the cash budget. The North Sulawesi Provincial Regional Inspectorate has implemented SIPD in the SPD process. With the implementation of SIPD, BUD will immediately issue SPDs automatically through the system, which will appear in the SIPD at the beginning of each month.

### ***Analysis of the Issuance of Funds Disbursement Order (SP2D) at the Regional Inspectorate of North Sulawesi Province***

Based on the Minister of Home Affairs Regulation Number 77 of 2020 related to the issuance of SP2D is a letter used to disburse a number of funds from the Regional General Cash Account based on SPM received from the PA/KPA SKPD. The issuance of SP2D is carried out to pay for expenditure that is a burden on the APBD. Payments are made using non-cash payments to related parties through regional cash accounts to the recipient's account. BUD makes SP2D for only 1 (one) type of SPM, namely SPM-UP for SP2D UP, SPM-GU for SP2D GU, SPM-TU for SP2D TU, and SPM-LS for SP2D LS.

### ***Analysis of the Accountability of the Expenditure Treasurer at the Regional Inspectorate of North Sulawesi Province***

Based on Permendagri Number 77 of 2020, the Expenditure Treasurer is required to submit the LPJ by making an Accountability for the Use of Supply Money (UP), Accountability for the Use of Additional Money (TU), Administrative Accountability and Functional Accountability.

Based on the results of research on the Regional Inspectorate of North Sulawesi Province in the submission of accountability reports, it has implemented SIPD in 2024 where previously using FMIS. The expenditure treasurer prepares the UP Use LPJ for the submission of SPP-GU and submits it to the PA through PPK-SKPD, the expenditure treasurer makes the TU Use LPJ if the TU used in the activity has run out, the TU LPJ is submitted to the PA through PPK-SKPD by attaching valid and valid proof of the shopping bill.

## **CONCLUSIONS AND RECOMMENDATIONS**

### ***Conclusions***

Based on the results of the research and discussion that has been carried out, this research can draw a conclusion as follows:

1. The Administrative Process of the Expenditure Treasurer at the Regional Inspectorate of North Sulawesi Province for the Procedure for Submitting SPP and SPM has been in accordance with the provisions stipulated in Permendagri Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management. However, there are still administrative obstacles such as a lack of budget, delays in budget shifts that result in an

activity not being carried out because the SPM submitted by the budget is insufficient. In addition, there are also obstacles in the administrative system, namely SIPD which often experiences disruptions or instability when the administrative process of the expenditure treasurer in making SPP and SPM is delayed.

2. The Procedure for Submitting the Expenditure Treasurer's Accountability Report at the Regional Inspectorate of North Sulawesi Province is carried out administratively and functionally and has been in accordance with the provisions stipulated in Permendagri Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management.

### ***Recomendation***

1. In the implementation of administrative process activities, it is expected to always obey and always follow the latest regulations so that the Regional Inspectorate of North Sulawesi Province can be an example for other regional apparatus work units (SKPD) in carrying out their duties. It is also hoped that it can increase understanding in the implementation of SIPD which is used to support the implementation of financial administration.
2. For future researchers who conduct research on the same topic, it is recommended to add indicators that are not used in this study in the form of planning indicators, in order to obtain a stronger contribution regarding the implementation of administration and accountability of the expenditure treasurer.

### **ADVANCED RESEARCH**

The procedures for submitting the Expenditure Treasurer's Accountability Report are administratively and functionally compliant with Permendagri Number 77 of 2020. However, further research is recommended to assess the effectiveness and efficiency of these processes in ensuring transparency and accountability in financial management.

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