

**MANAGEMENT OF EXPENDITURE RESPONSIBILITY LETTER AT
THE BUREAU OF GOVERNMENT AND AUTONOMY OF THE EAST
JAVA PROVINCE**

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ABSTRACT

The letter of responsibility (SPJ) is a report on the realization of expenditure from an activity that has been carried out. In Governance for the preparation of the SPJ at the Bureau of Government and Regional Autonomy, the implementation of activities and technical guidelines is based on the *Peraturan Pemerintah Nomor 14 Tahun 2021*. This study aims to identify and analyze the Stages of the Process for the Preparation of the Expenditure SPJ Management at the Regional Government and Autonomy Bureau of East Java Province. This study uses a type of qualitative descriptive method. Sources of data used in this study, namely primary data and secondary data obtained directly. The results of the study indicate that the East Java Provincial Government and Regional Autonomy Bureau is in the stage of managing the SPJ preparation, its management expenditure is in accordance with the Governor's Regulation which is the benchmark in its implementation, but there are several factors that hinder the current SPJ preparation process, such as lack of Human Resources, procrastination attitude. In addition, there is a lack of archives or documents. The advice given is to increase the number of non-permanent employees, especially in the Administrative Subdivision, to have deadlines in collecting reports and to add archive storage so that there are no obstacles in finding files.

Keywords : Letter of responsibility (SPJ), Governance, Inhibiting Factors

A. PRELIMINARY

The government in carrying out general government duties must run well, so employees or apparatus in the government need to be equipped with professional abilities. Financial governance is stated in the *Peraturan Pemerintah Republik Indonesia Nomor 12 Tahun 2019* concerning Regional Financial Management.

Regional financial management activities must be accounted for in the budget used, from receipts and even expenditures as well as evidence related to budget spending. The evidence is arranged in detail to make it easier to find if needed during the evaluation of the audit evidence of the budget manager. The evidence is accounted for in the SPJ document which the SPJ contains several documents to be compiled according to the type.

Management activities are carried out every month and these activities play an important role in implementing the accountability of budget managers, in order to avoid corruption in the management process. In the implementation of administration, it is necessary to have an orderly administration. Orderly administration shows an employee's performance which will later create a good administration. The implementation of a well-organized performance of the apparatus will facilitate the management of government administration.

Good administration is a working mechanism that is carried out efficiently, minimally from document search errors and prevents delays in the implementation of activities. For this reason, management in an organization in government really requires administrative preparation to support the organization it manages. Therefore, to be able to meet the needs of an organization, there are many ways in the management system for the preparation of financial administration on income and those that will be issued in an organization.

B. RESEARCH METHODS

This type of research uses a qualitative approach, as well as a descriptive approach. The type of descriptive qualitative research is data in the form of words or sentences, pictures are not numbers. Qualitative research is research using descriptive data in the form of people's subjects and attitudes that have been observed. Meanwhile, descriptive research is research that describes a phenomenon that occurs as well as human engineering (Bogdan and Taylor, quoted by Lexy J. Moleong,). This research is used to find out how to manage the accountability file for the preparation of the expenditure SPJ at the Bureau of Government and Regional Autonomy. The focus of this research includes the stages of the SPJ Management Process for Expenditures at the Bureau of Government and Regional Autonomy. Primary data sources are interviews with informants related to the management of the preparation of the Letter of Accountability (SPJ) for the Bureau of Government and Regional Autonomy. While secondary data sources are in the form of regulatory data related to the implementation of SPJ managers and activities, namely governor regulations and activity program data at the Regional Government and Autonomy Bureau. Data analysis makes it easier for researchers to examine data, the data carried out by researchers include observations, interviews and documentation in order to make

it easier to understand. Miles and Huberman in Sugiyono (2012:337) data analysis includes:

1. Data Reduction

This is done by determining and filtering the incoming data from the results of observations, interviews, and documentation. Then, the data is processed and focused to make it more meaningful.

2. Data Presentation

The presentation is done after reducing the data. Researchers in this case re-check the data through data reduction. After that, the data used can be used as a conclusion.

3. Verification/Conclusions

After the conclusion drawing stage, the researcher tries to find out, analyze and try to find the meaning of the words collected. After the data is collected in the form of a description of the results and summarized in a statement of facts in the field, and consider the existing theory, finally draw conclusions/verification.

C. RESULTS AND DISCUSSION

Governance for Preparation of Expenditure Responsibility Letters at the Regional Government and Autonomy Bureau, Surabaya City Regional Secretariat

In the implementation of governance, there are principles that support the creation of good governance goals. The concept of Good Governance is not only running the government in an understanding but implemented in a real way so as to achieve the expected goals. The Bureau of Government and Regional Autonomy in implementing governance is oriented to the development of the public sector to good governance. The good and bad of a government can be seen from the principles and benchmarks of the performance of a government. According to Mardiasmo (2009), there are 4 principles of governance: Accountability, Transparency, Democracy, and the Rule of Law.

1. Accountability

Accountability is a form of accountability for the success or failure of the implementation of the organization's mission in achieving the goals that have been set. At the Bureau of Government and Regional Autonomy, the data obtained is that in the management of the preparation of the activity program, it is quite structured by looking at the plans and implementation of the activities to be carried out. However, in the administration of the completeness of the documents, there are still delays in the work, this is a consideration in terms of delays in completing tasks or work.

2. Transparency

Transparency is the disclosure of information, which means that information regarding aspects of government policies can be reached by the public. The Bureau of Government and Regional Autonomy in implementing the management of the procurement of goods and services can be seen from the report on the results of the supervision, in which all management activities are listed in the report. However, there are obstacles in the process, namely the lack of Human

Resources in managing financial administration, this is what causes delays in processing reports.

3. Democracy

The main elements of democracy in governance to carry out local government obligations regarding financial management must be carried out efficiently, effectively, transparently, accountable and in accordance with government regulations. This is the Government Bureau and Regional Autonomy in the implementation of financial management based on related regulations and on technical guidelines a little different but in its implementation it runs well.

4. Rule of Law

Regarding fair law and its implementation, it does not look at who is in power. The existence of legal rules is built so that state institutions and state administrators in carrying out their duties are based on applicable regulations. The Bureau of Government and Regional Autonomy in managing budget documents is in accordance with the *Peraturan Gubernur Nomor 14 Tahun 2021* on technical guidelines and work implementation and there are benchmarks in budget expenditures.

Programs and activities in the organization need a plan. The plan relates to human resources where humans are needed in the process of implementing the planning. Programs and work activities are made to achieve a goal within the organization which contains a description of the program and activities that indicate the operation of a program. The preparation of a Strategic Plan (RENSTRA) in an organization becomes a guide and guide in carrying out its duties and functions. The Strategic Plan is prepared for a period of 1 to 5 years with the duties and functions of the SKPD. The strategic plan describes a goal, objectives, policies, programs and activities for the condition of the organization in the future. After compiling a strategic plan for the implementation of programs and activities, an RKT is made. An annual Work Plan (RKT) is a document that contains information on performance targets by an organization in a certain year. After the preparation of the Annual Work Plan (RKT), the activity administrator shall include the responsibility (SPJ) as proof of the letter relating to the completeness of the administrative accountability document. Which aims to find out evidence of the budget absorbed for the implementation of program activities in the office or bureau. The results of the realization of activities are technical and special.

A Responsibility report (LPJ) in the form of a written document is made to provide a report on the implementation of activities from a division to another higher or equivalent division. After the administrative executor of the activity lists its Responsibility (SPJ), then makes a Responsibility Report (LPJ) in accounting for the realization of the absorption of funds from the results of the activities that have been carried out.

The treasurer in the Administration sub-section in reporting the responsibility report, there are documents that have been prepared, namely: General Cash Book (BKU), Summary of itemized expenditures, Evidence of VAT/PPH and Cash Closing Report and Letter of Accountability (SPJ). The

evidence of the document is then stored in a Microsoft Word / Microsoft Excel file and physical administrative documents are stored in the archive storage area.

In being responsible for the SPJ in the Bureau of Government and Regional Autonomy, the accountability report documents submitted include:

- a. BKU
- b. A detailed summary of the expenditure of the object
- c. Evidence of PPN/PPh
- d. Closing report of cash
- e. SPJ

SPJ report collection through the centralized application system of the Ministry of Home Affairs, Directorate General of Regional Finance. The application system is transparent, only treasurers of regional officials can access it because it is very sensitive. The application system for financial management reporting is SIPPOL. Can be accessed through the website sippol.bpkad.jatimprov.go.id, this website only reports the overall financial report. But the proof of the SPJ file is kept and the treasurer is obliged to file the GU every 1 month. After that, there is an evaluation stage carried out by the inspectorate and BPK. The inspection is carried out once a year by the BPK-RI and the inspectorate.

Inhibiting Factors of the Preparation of SPJ for Financial Expenditures in the Bureau of Government and Regional Autonomy

Financial management at the Bureau of Government and Regional Autonomy is quite good, although there are some obstacles. The constraints referred to in human resources are regarding the implementation of administration and accountability reporting.

1. There is a Delay in File Reporting

An attitude of responsibility must be had in any case. Responsibility will complete obligations properly so that they can fulfill whatever is their right of responsibility and obligation. An obligation is something that is imposed on someone. So the responsibility, in this case, is the responsibility for the obligation.

To the treasurer of the coordinating team for the Regional Government and Autonomy Bureau, in the preparation of the files there were problems in terms of delays in file reporting. This causes employee performance is not optimal. Thus, it is necessary to have an attitude of responsibility and to evaluate employee performance.

2. The Lack of Human Resources

Human Resources are very important in an organization. The activities of a financial administration require accountability, which is accountability in a document called a Letter of Responsibility (SPJ).

Due to the lack of human resources, the process of compiling accountability documents hampers its collection. For this reason, it is necessary to add human resources in managing the preparation of the Letter of Responsibility (SPJ) in the General Administration section of the Administrative subsection. In order to prepare the SPJ to account for the activities that have been carried out and find out the use of the regional budget every month and the results that have been achieved.

3. The Lack of Archive Storage

Neat archive storage will make it easier to search, as well as a large place for storage so that it is organized and according to the type of document. In the Bureau of Government and Regional Autonomy, the arrangement and storage of archives is not well organized, because documents that are not in use are still stored in the bureau and have not been moved. That is what hinders the search for documents, resulting in decreased employee performance. For this reason, it is necessary to organize documents so that the archive storage area is neatly arranged and easy to search so as to create a comfortable office atmosphere and there are no delays in collecting files.

D. CONCLUSION

The results of the research and discussion can be concluded about the stages of the process of preparing the expenditure SPJ at the Bureau of Government and Regional Autonomy in its management in accordance with the *Peraturan Gubernur Nomor 14 Tahun 2021*, in which the regulation has contained the rules for the implementation of activities as well as technical guidelines for the issued budget (must comply with these regulations, the nominal budget may not be changed), but obstacles or deficiencies will always exist. In the implementation of the preparation of management activities there are inhibiting factors such as delaying SPJ reporting, lack of Human Resources and lack of archive storage. Researchers provide some suggestions that are expected to become an input in the management of the preparation of the Expenditure Accountability Letter (SPJ) at the Regional Government and Autonomy Bureau of East Java Province, the researcher recommends:

1. There is a deadline for the collection of file reports to be completed according to the deadline
2. Increase the number of PTT (non-permanent employees) especially in the administrative sub-section so that the implementation of tasks and division of labor for each individual is not too heavy / piled up
3. Adding an archive storage area so that unwanted obstacles do not occur in the file search

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