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Analysis of Payment Accountability for the Implementation of Expenditure Budgets at the Palma Plant Instrument Standard Testing Center

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ABSTRACT

The increasing complexity of financial management has resulted in a need for stronger accountability to ensure that the budget is used effectively and efficiently. Large spending budgets are often the target of irregularities by irresponsible individuals, so that the low level of public trust in the government is caused by the lack of transparency and accountability in the management of state finances. This study aims to determine the accountability of payments for the implementation of the state revenue and expenditure budget (APBN) at the Palm Plant Instrument Standard Testing Center (BPSI Palma Plants). The research method used in this study is descriptive qualitative using data sources, namely primary and secondary data and with data collection techniques of observation, interviews, and documentation. The results of this study indicate that the Palm Plant Instrument Standard Testing Center Payment for the implementation of the state revenue and expenditure budget is in accordance with PMK No. 210 of 2022. There are also obstacles in the Sakti application which often experiences disruptions or instability during the administration process.

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INTRODUCTION

Good Governance in a country is every country actively changes the paradigm of government and development based on the concept of Good Governance. Good Governance is a good governance that must be implemented to achieve success in every organization, so that it will create the desired goals as determined. Currently, good governance is widely discussed, because good governance is an instrument to measure the presence or absence of work that includes transparency, professionalism, participation, effectiveness and efficiency in working in an organization led by a superior to his employees.

As a public sector organization, the Indonesian Institute of Sciences (LIPI) prepares and implements a budget in the form of a budget document. One of the budget documents is the Work Plan and Budget of Ministries and Institutions (RKAK/L) which consists of the Work Plan of Ministries/Institutions (Renja K/L) and the budget required to implement the work plan. The Work Plan and Budget of the Work Unit is prepared in a document that contains the entire work unit activity plan, such as the plan for funding needs to support all activities that have been designed for one budget year. At the budget implementation stage, the documentation is formally prepared in a Budget Implementation Checklist.

In the management of the State Budget, there is a term for a work unit which is the authorized budget user/goods user which is part of an organizational unit in a Ministry of State/Institution that carries out one or more activities from one program. The Work Unit is formed to carry out certain functions of the Government, such as allocating Budget funds. In carrying out these tasks, the Work Unit is required to be able to prepare a clear work plan and budget, the results of which will later aim to produce services for the community.

One of the important elements in the Government Financial Report is the budget realization report. The budget realization report is made based on data obtained from the implementation of the State Budget (APBN), the data in question includes the amount of budget that has been realized, the types of activities that have been implemented, and the results that have been achieved. The budget realization report is also used to evaluate the implementation of the State Budget (APBN), assess the performance of Ministries/Institutions (K/L) and Work Units (Satker) in using the budget, make accountability reports for the implementation of the State Budget (APBN) to the House of Representatives (DPR), and prepare work plans and budgets for the following year. State spending is an important part of the state financial administration system, because it is related to the State Financial accountability system.

In the procedure for the Implementation of the State Budget (APBN) as stated in Government Regulation No. 50 of 2018 concerning Amendments to Government Regulation No. 45 of 2013 concerning Procedures for the Implementation of the State Budget is intended to improve several provisions in the Government Regulation so that it can support the acceleration and modernization of budget implementation in a more professional, open, effective, efficient, and responsible manner while still paying attention to the principles of good state financial management so that further provisions regarding Payment Procedures in the Framework of the Implementation of the State Budget are regulated by the Regulation of the Minister of Finance Number 210 of 2022 that in order to maintain governance in the implementation of the State Budget (APBN), treasury officials must meet competency standards. To carry out treasury duties in the framework of implementing the spending budget, the Minister/Head of the Institution can appoint a Treasurer of Expenditures in each work unit (Satker). This regulation emphasizes several important things in budget implementation, such as, Accelerating the distribution of funds to the Community, increasing the effectiveness and efficiency of state financial management, preventing misuse of the State Revenue and Expenditure Budget (APBN), and increasing transparency and accountability in state financial management.

Budget implementation begins with the ratification of the budget implementation document by the Minister of Finance. The budget document that has been ratified by the Minister of Finance is submitted to the minister/head of institution, the Audit Board of Indonesia (BPK), the Governor, the Director General of Budget, the Director General of Treasury, the Head of the Regional Office of the Directorate General of Treasury, the relevant State Treasurer General Authorization (KPPN), and the Budget User Authorization. The document is a reference and legal basis for the implementation of the state revenue and expenditure budget (APBN) carried out by the Ministry/Institution and the State Treasurer General. Important documents in budget implementation are the Budget Implementation List (DIPA) and other documents that are equated with DIPA. Meanwhile, payment documents include Payment Request Letters (SPP), Payment Orders (SPM), and Fund Disbursement Orders (SP2D).

Along with the development of the era and the demands of development, the increasing complexity of financial management is becoming increasingly complex. This requires stronger accountability to ensure that the budget is used effectively and efficiently. Large spending budgets are often the target of deviation by irresponsible individuals so that the low level of public trust in the government is caused by the lack of transparency and accountability in the management of state finances. Accountability can help increase public trust by showing that the budget is used responsibly.

Accountability is a basic requirement to prevent abuse of power and to ensure that power is directed to achieve broader national goals with the highest level of efficiency, effectiveness, honesty, and wisdom. Law No. 17 of 2003 concerning state finances regulates the basic principles in managing state finances in Indonesia, which include planning, implementation, supervision, and accountability for the use of the state budget. One important aspect regulated in this law is accountability, which serves as a basis for ensuring that state financial management is carried out in a transparent, efficient, and accountable manner. Public accountability is a form of responsibility for all forms of activities carried out by a trustee to the person or form requesting the accountability. The basis of all government processes and the effectiveness of this process depends on how those in power explain how they carry out their responsibilities, both constitutionally and legally. (Edowai et al 2021).

The Palm Plant Instrument Standard Testing Center (BPSI PALMA) is an agricultural development that requires an agricultural instrument standard to ensure the quality of agricultural processes and products, including palm plants in it. The Palm Plant Instrument Standard Testing Center (BPSI Palma Plant) was born on December 2, 2022 through the Regulation of the Minister of Agriculture Number 19 of 2022 which has the task of carrying out testing of palm plant instrument standards. Based on information obtained at the Palm Plant Instrument Standard Testing Center, there is an implementation of the spending budget which is a reference in the budget planning that has been made previously, the discrepancy between planning and implementation in this spending budget report is due to the difference in price in the budget plan set at the beginning of the year which is compiled based on the price standards provided by the regional government and the results of the field survey at the beginning of the preparation of the budget plan with the prices prevailing in the market at the time of procurement (purchase) of goods.

Based on these problems, considering the importance of accountability for payments for the implementation of state finances which are stated in the form of the State Budget (APBN). Therefore, this study will analyze "Accountability for payments for the implementation of the existing budget at the Palm Plant Instrument Standard Testing Center".

LITERATURE REVIEW

Accountability

According to Mardiasmo (2018:27), public accountability is defined as the obligation of the trustee (agent) to provide accountability and disclose all activities and actions that are his responsibility to the trustee (principal) who has the right and authority to request such accountability.

Accountability can live and thrive in a transparent and democratic environment and atmosphere and the freedom to express opinions. There are 2 types of accountability, namely, Vertical/Internal Accountability (vertical accountability) Every official or public officer, both individuals and groups, in a hierarchical manner, is obliged to be accountable to their immediate superiors regarding the development of performance or the results of the implementation of activities periodically or at any time if necessary. And Horizontal/External Accountability (horizontal accountability) Horizontal accountability is inherent in every state institution as an organization to be responsible for all mandates that have been received and implemented or their developments to be communicated to external parties (the wider community) and their environment (public or external and environment).

a. Accountability tools:
   1. Strategic planning is a process that can help organizations determine the goals they need to achieve and how to achieve those goals.
   2. Work Plan, the organization's commitment to achieving certain results in accordance with the organization's goals, objectives, strategies for budgeted resources.
   3. Performance Agreement, related to job design.

4. Accountability Report, an annual report on financial information.
5. Self-Assessment, the organization monitors performance and evaluates its ability to achieve goals or not.
6. Performance Assessment, comparing actual performance with the planned performance period.

b. Accountability Function:
   1. Monitoring tools, monitor tasks or obligations carried out by a person to be accountable to his superiors.
   2. Increasing efficiency and effectiveness of performance, with accountability all activities or work will be effective and efficient because of the evaluation that is carried out continuously.
   3. Preventing abuse of office, with accountability all activities or work will be effective and efficient because of the evaluations carried out continuously.
   4. Preventing abuse of office, with accountability the possibility of abuse can be overcome. Because the accountability report is made properly, correctly and accurately.

c. Aspects of Accountability:
   1. Accountability is a relationship, which means a two-party relationship between individuals/groups in institutions and the state/society.
   2. Accountability is oriented towards results, each individual or group is required to be responsible in carrying out tasks fairly and innovatively.
   3. Accountability requires reports, the reports in question are performance reports that are able to provide information on activities or results that have been implemented.
   4. Accountability requires consequences, with consequences in the form of rewards or sanctions for individuals or groups in carrying out their duties.
   5. Accountability improves performance, accountability has a proactive nature, so accountability is a relationship and process to achieve goals.

d. Levels in Accountability:
   1. Personal Accountability, This refers to the values that exist within a person, such as honesty, integrity, morality, and ethics.
   2. Individual Accountability, This refers to the relationship between the individual (the person entrusted with responsibility) and his/her work environment.
   3. Group accountability, Performance that is generally based on group cooperation. In this case, it cannot say "I", but there is "we" in the process of carrying out the work.
   4. Organizational Accountability, Refers to the results of reporting on performance that has been achieved, both reporting by individuals and organizational performance to the general public.

5. Stakeholder Accountability, Stakeholders are the general public, service users, and contributors who provide information, suggestions, and criticisms of its performance. Stakeholder accountability is the responsibility of government organizations to provide fair, responsive, and dignified services and benefits.

e. Accountability Dimensions:
   1. Accountability for honesty and law, compliance with laws and regulations.
   2. Process accountability, related to the procedures used, is quite good.
   3. Program accountability, giving consideration to whether the set objectives have been achieved or not.
   4. Policy accountability, relating to responsibility for the policies taken.

State Financial Management

Agustien Wereh (2021) in the State Finance Book defines State Financial Management as one form of state government administration to realize state goals. State Financial Management needs to be carried out professionally, openly and responsibly for the greatest prosperity of the people which is manifested in the state revenue and expenditure budget (APBN) and the Regional Revenue and Expenditure Budget (APBD). State Financial Management will run effectively and efficiently if there is good planning, therefore the President of the Republic of Indonesia as Head of Government will prepare a Draft State Revenue and Expenditure Budget (RAPBN) every year. The RAPBN is then submitted to the DPR for joint discussion by taking into account the opinion of the DPD for budget items related to the regions. The RAPBN approved by the DPR then becomes the APBN which is used as a benchmark by the government in implementing various development programs within a period of one year.

State Revenue and Expenditure Budget (APBN)

Syamsul Arifin (2019: 10) in the Economics Book defines the State Budget as a detailed list or explanation of state revenues and expenditures for a certain period (one year). The State Budget period in Indonesia is January 1-December 31.

According to Ambya (2023: 37) in the Regional Financial Economics Book, the State Revenue and Expenditure Budget, or abbreviated as APBN, is the annual financial plan of the Indonesian government that has been approved by the People's Representative Council. The APBN contains a systematic and detailed list containing the state's revenue, expenditure and financing plans for one budget year. The APBN can experience one or two changes in one year, depending on economic conditions and changes in assumptions in that year. So there is the APBN, APBN Amendments, which are stipulated by law every year. In addition, there is the APBN Accountability which is a realization report that is also stipulated by law. The State Revenue and Expenditure Budget has an Instrument to regulate state expenditure and income in order to finance the implementation of government and development activities, achieve economic growth, increase national income, achieve economic stability, and determine the direction and priorities of development in general. The functions of the APBN include:

1. Allocation Function, is to use various sources of income to provide public services. In the State Budget, the sources of income and their distribution are described. The largest income from the government comes from taxes. Income from taxes can be allocated to various development sectors.
2. Distribution Function, State revenue from taxes and non-taxes is not all used directly to provide public services. But it can also be distributed in the form of subsidy funds and pension funds. This kind of government spending is called transfer payment.
3. Stabilization Function, APBN as a form of fiscal policy together with monetary policy serves to maintain price stability, exchange rate stability, and others. A stable economy is a prerequisite for the running of various community activities.

The purpose of the formation of the APBN is as a guideline for state expenditure and revenue to implement government activities and policies. A well-prepared national budget will help increase production, expand employment opportunities, and achieve economic growth. In connection with the implementation of the APBN, a draft APBN is prepared every year that meets the needs of the government and the ability to collect state revenue.

Every year, the government submits a Draft State Budget Law (RUU APBN) accompanied by a financial note and supporting documents to be discussed with the DPR. If approved, the RUU is stipulated as a Law (UU) on the State Budget which will be in effect for 1 (one) budget year. If the RUU APBN is not approved by the DPR, the government can make expenditures as high as the value of the APBN in the previous budget year. In preparing the draft APBN, the government is guided by the work plan prepared to encourage the achievement of state goals.

In the framework of preparing the State Budget, the Minister/head of the ministry/institution as the budget user/goods user prepares the work plan and budget of the ministry/institution (RKA-KL). The work plan and budget contain estimated expenditures for the following year, and are submitted to the Minister of Finance for the preparation of the Bill on the State Budget for the following year. In order for the State Budget to function optimally, the budget system and recording of government revenues and expenditures must be carried out carefully and systematically.

Payment for the Implementation of the State Budget Based on PMK No. 210 of 2022

This regulation of the Minister of Finance discusses and explains the Payment Procedures in the Framework of Implementation starting from Making Commitments, Submission of Bills, Payment Mechanisms in the Framework of Budget Implementation for work units (Satker) implementing PMK 210 of 2022. In the Budget Implementation that has been explained, Making Commitments is in the form of:

1. Implementation of activities and use of the budget in the DIPA which

results in state spending, is carried out through making commitments.
2. Commitment is the basis for the emergence of the right to collect from the state for the burden of DIPA. Commitment is in the form of a decision or contract for the procurement of goods/services.
   Then the payment in the implementation of the State Budget has a Procedure for submitting a payment bill by Submitting the Right to Claim. The Right to Claim Payment referred to can be submitted with the Provision that the bill submission is carried out based on a commitment and valid evidence to obtain payment, including:
   a. real work performance/expenditure;
   b. list of calculation/nominative recipients of payments for more than 1 (one) recipient;
   c. settlement of tax obligations and/or obligations to the state in accordance with the provisions of laws and regulations; and/or
   d. other requirements.

The mechanisms referred to in the Payment Procedures for Budget Implementation are:
1. Payment of bills can be done through the LS (Direct) Payment mechanism; or UP (Procurement Money). Payments such as can be used for types of goods, capital, and other expenses
2. The main principle of Payment is carried out by the LS mechanism to the recipient of payment rights. LS payments are used for payments to state apparatus, providers; and/or other parties. Other parties include individuals, community groups, government institutions, non-governmental institutions, international organizations, and/or business entities.
3. In the event that LS Payment cannot be made to the recipient of the payment rights, LS Payment can be made through the Expenditure Treasurer or bank/post office/non-bank financial institution. LS Payment through the Expenditure Treasurer can be made for payment of honorarium and official travel based on commitment in the form of a decree, and employee expenses to civil servants, state officials, and/or other officials after obtaining approval from the BUN Attorney. LS Payment through bank/post office/non-bank financial institution, payment can be made for, among others, social assistance expenses, and government assistance expenses, in accordance with the provisions of laws and regulations.

Then the payment mechanism for UP or Stock Money is in the form of, UP can be used to pay for operational expenses of the Work Unit or other expenses that cannot be made using the LS Payment mechanism.

At the final stage of payment in budget implementation, the commitment-making officer (PPK) will conduct Invoice Testing and Issue Direct Payment Letters as follows:
1. In order to settle the bill, the PPK conducts material testing on the truth of the bill and its completeness.
2. Testing is done electronically on:

a. completeness of billing documents;
b. the accuracy of the data of the party entitled to receive payment at the expense of the APBN; and
c. the accuracy of the calculation of the bill including taking into account the payment recipient's obligations to the state.

3. In the case of bills and their supporting documents not submitted in electronic form. Testing is carried out manually.
4. In addition to testing, PPK carries out testing:
   a. conformity of technical specifications and volume of goods/services as stated in the agreement/contract with the goods/services delivered by the Provider;
   b. conformity of technical specifications and volume of goods/services as stated in the goods/services handover document with the agreement/contract document;
   c. the truth, validity and consequences arising from the use of a letter of evidence regarding the right to claim from the state; And
   d. the accuracy of the work completion period as stated in the goods/services handover document with the agreement/contract document.

The Commitment Making Officer (PPK) tests the material on the truth of the billing documents or valid evidence. Testing can be done electronically for the completeness of the billing documents, the truth of the data, and the truth of the calculations, if not electronically then the testing is done manually by the Commitment Making Officer (PPK).

In addition to the completeness of the billing documents, the truth of the data and the truth of the calculations by the commitment-making officer (PPK) also conducts a Test of the conformity of the technical specifications of a good/service in the agreement. The conformity of the technical specifications of the goods/services stated in the handover document with the agreement/contract document, the truth, validity of the proof of the right to collect, and the accuracy of the completion period of a work implementation with the agreement/contract document. At this final stage, all Documents will be Tested for their Truth and Accuracy in order to be responsible for the implementation of the use of the State Revenue and Expenditure Budget.

Therefore, in the Implementation of Submission and Mechanism for Payment of Bills to the State in this Regulation, it is a form of State effort to create an orderly, efficient, economical, effective, transparent and responsible financial system.

METHODOLOGY

In this study, the author uses a Qualitative research type with a Descriptive approach. This research was conducted at the Palm Plant Instrument Standard Testing Center located at Jalan Raya Mapanget, Talawaan District, North Minahasa Regency, North Sulawesi. The research time was from July to August 2024. In this study, the data needed are primary data and secondary data. Primary data in this study were obtained through interviews conducted directly with competent parties at the Palm Plant Instrument Standard Testing Center. This data is also used to support the completeness of the research to compare the results of the interview with the report made by the Palm Plant Instrument Standard Testing Center.

RESEARCH RESULT

Payment for Budget Implementation

1. *Budget Implementation Planning*

In order to ensure effective integration between budget implementation and planning, payments for budget implementation will be considered and included in the planning stage. This aims to ensure that the allocation of funds and expenditures that occur are in accordance with the established plan, as well as to support accuracy and efficiency in the budget management process going forward. The planning stage is the initial stage when carrying out work. BPSI Tanaman Palma when carrying out program plans that are included in several stages and structures that are integrated in the budget planning and management process. And this was said directly through the results of an interview with Informant 1:

"Biasanya kami mengusulkan pada tahun sebelumnya untuk tahun depan dan menunggu pagu anggaran yang istilahnya pagu Indikatif dan Definitif, pagu Indikatif masih bisa berubah dan pagu Definitif sudah tidak bisa berubah kecuali ada revisi DIPA yang biasanya pada tahun berjalan. sebelum pengusulan anggaran ada proses penyerahan DIPA dari Kantor Keuangan Negara kepada Gubernur lalu di Salurkan kepada Instansi yang biasanya dilaksanakan pada bulan november atau desember."

("Usually, we propose in the previous year for the next year and wait for the budget ceiling which is called the Indicative and Definitive ceiling, the Indicative ceiling can still change and the Definitive ceiling can no longer change unless there is a revision of the DIPA which is usually in the current year. Before the budget proposal there is a process of submitting the DIPA from the State Finance Office to the Governor and then Distributed to the Agency which is usually carried out in November or December.")

Based on the interview results, it can be seen that the budget proposal is a process of submitting DIPA from the State Finance Office to the Governor and then distributed to the Agency. The budget planning proposal for next year will be proposed this year.

In budget planning, Own Estimated Price (HPS) is used for various important purposes, especially in the context of procurement of goods or services and projects. The statement was said by Informant 3:

"Dokumen Harga Perkiraan Sendiri (HPS) bisa dari Survei pasar, Misalkan pada tahun depan berencana membeli ATK, maka Instansi memiliki Tim yang memeriksa harga harga pasar untuk pembelian ATK tersebut pada toko- toko,selain itu Instansi juga dapat meminta pada Pemerintah yang memiliki data harga barang pada Pemerintahan Daerah tersebut sebagai acuan penyusunan ROP tahun depan."

("The Self-Estimated Price Document (HPS) can come from a market survey. For example, if next year you plan to buy stationery, then the agency has a team that checks market prices for purchasing stationery in shops. In addition, the agency can also request the government which has data on the prices of goods in the regional government as a reference for compiling the ROP next year.")

Based on the interview results, the Self-Estimated Price Document (HPS) is prepared through a market survey to collect price information from various sources, such as shops or suppliers of goods and ensure that the price estimate reflects current market conditions. The team will then analyze the information to determine the most appropriate price.

2. *Budget Implementation*

The implementation stage is the realization of a previously prepared plan that plays an important role in ensuring that the budgeted funds are used effectively and according to plan. In terms of implementation, the payment process has its mechanism, and this was stated directly through the results of an interview with Informant 2:

"Tata cara dari pembayaran atas pelaksanaan APBN ini dimulai dari para pemegang kegiatan membuat kwitansi untuk melaksanakan kegiatan mereka yang diserahkan kepada bagian verifikasi untuk diperiksa apakah anggaran yang diminta sudah sesuai dengan ROP (rencana oprasional pembiayaan) yang kemudian di setujui oleh PPK dan mengajukan ke bendahara pengeluaran untuk memasukan ke aplikasi SAKTI agar memeriksa ketersediaan anggaran. Kemudian apabila dana sudah sesuai dengan ketersediaan, bendahara pengeluaran membuat tabel selaku tanda terima di excel sebagai bukti dengan jumlah yang sama dengan kwintansi. Selanjutnya pada tahapan pembuatan surat perintah membayar (SPM) bendahara pengeluaran melakukan tingkat komponen dalam negeri (TKDN) yang dipersetujui oleh PPK sehingga bendahara pengeluaran membuat kwitansi dan rencana pelaksanaan pembelanjaan (RPP), setelah itu dirincikan satu anggaran kemudian terbitlah SPM dan diserahkan kepada KPPN untuk penerbitan SP2D."

("The procedure for payment for the implementation of the APBN begins with the activity holders making a receipt to carry out their activities which is submitted to the verification section to check whether the requested budget is in accordance with the ROP (financing operational plan) which is then approved by the PPK and submitted to the expenditure treasurer to enter into the SAKTI application to check the availability of the budget. Then if the funds are in accordance with the availability, the expenditure treasurer makes a table as a receipt in excel as evidence with the same amount as the receipt. Furthermore, at the stage of making a payment order (SPM) the expenditure treasurer carries out the domestic component level (TKDN) which is approved by the PPK so that the expenditure treasurer makes a receipt and expenditure implementation plan (RPP), after that one budget is detailed then the SPM is issued and submitted to the KPPN for the issuance of SP2D.")

This statement is also supported by the statement of informant 1 who stated that:

"Pada dasarnya semua karyawan sudah memiliki tupoksi masing masing untuk mengorganisir proses pelaksanakan APBN yang berjenjang, untuk memastikan akuntabilias dibuktikan dengan progres pembayaran melalui kwitansi pembayaran yang dibedakan dengan akun akun yang memiliki tugasnya masing-masing untuk berbagai kegiatan yang memiliki kode tersendiri untuk pelaksanaan anggaran, misalkan pembayaran listrik yang dibayarkan berdasarkan tagihannya menggunakan APBN, kemudian kegiatan pengujian teknologi dan standarisasi yang dilaksanakan sesuai dengan nama instansi untuk penyesuaian Standar Nasional Indonesia (SNI) tanaman

seperti benih kelapa genja, program program seperti itu yang menjadi tugas dan fungsi instansi ini sekarang sebagai Balai Pengujian Standar Instrumen Tanaman Palma. dengan melaksanakan berbagai program tersebut pelaksanaan APBN sudah akuntabel karena dapat dipertanggungjawabkan melalui aplikasi SAKTI, dalam mencegah kesalahan dalam pelaksanaan APBN Instansi memiliki Tim Verifikasi yang tugasnya memeriksa kertas anggaran yang disesuaikan dalam satu tahun anggaran, untuk lebih mengakuntabelkan instansi juga melaporkan secara rutin terkait pelaksanaan dibidang anggaran, kepegawaian atau kerjasama kepada inspektorat jendral.

("Basically, all employees already have their respective duties to organize the tiered APBN implementation process, to ensure accountability is proven by payment progress through payment receipts that are differentiated by accounts that have their respective duties for various activities that have their own codes for budget implementation, for example electricity payments that are paid based on their bills using the APBN, then technology testing and standardization activities carried out in accordance with the name of the agency for adjusting the Indonesian National Standard (SNI) for plants such as genja coconut seeds, programs like that are the duties and functions of this agency now as the Palm Plant Instrument Standard Testing Center. by implementing these various programs, the implementation of the APBN is accountable because it can be accounted for through the SAKTI application, in preventing errors in the implementation of the APBN, the Agency has a Verification Team whose job is to check the budget paper that is adjusted in one budget year, to be more accountable, the agency also reports routinely regarding implementation in the fields of budget, personnel or cooperation to the inspectorate general.)

This is also supported by the statement of Informant 3:

"Proses pembayaran dimulai dengan pembuatan kwitansi sebagai bukti resmi penerimaan pembayaran. Tata cara ini mencakup langkah-langkah berikut : pertama, pihak yang menerima pembayaran harus mengajukan kwitansi yang memuat rincian transaksi, termasuk tanggal, jumlah yang dibayar, dan deskripsi layanan atau barang yang diterima. Selanjutnya, kwitansi tersebut harus ditandatangani oleh penerima sebagai konfirmasi bahwa pembayaran telah diterima dengan benar. Setelah kwitansi disiapkan, dokumen tersebut diserahkan kepada koordinator keuangan untuk proses verifikasi dan pencatatan. Pihak berwenang kemudian memeriksa dan menyetujui kwitansi sebelum melakukan transfer dana sesuai dengan jumlah yang tertera. Akhirnya, pembayaran yang dilakukan dicatat dalam aplikasi sakti untuk memastikan ketersediaan anggaran lalu pendokumentasian/ backup data yang akurat dan pelaporan keuangan yang transparan."

("The payment process begins with the creation of a receipt as official proof of receipt of payment. This procedure includes the following steps: first, the party receiving the payment must submit a receipt containing the details of the transaction, including the date, amount paid, and description of the services or goods received. Next, the receipt must be signed by the recipient as confirmation that the payment has been received correctly. Once the receipt is prepared, the document is submitted to the financial coordinator for verification and recording. The authorities then check and approve the receipt before transferring funds according to the amount stated. Finally, the payment made is recorded in the Sakti application to ensure budget availability and accurate data documentation/backup and transparent financial reporting.")

Based on the interview results, BPSI Tanaman Palma in carrying out work activities, is carried out by the finance team, there are activity implementers, financial coordinators, PPK, PPSPM, KPA, and expenditure treasurers. So they are given tasks and are responsible for carrying out activities.

In budget implementation, there is a mechanism in the payment procedure in the framework of budget implementation which includes LS and UP as well as by submitting bills such as payment orders (SPM) and fund search orders (SP2D). The statement was directly stated through the results of an interview with informant 1:

"Pemabayaran LS terbagi 2 yaitu pembayaran langsung kepada pihak ke 3 misalnya kepada perusahaan atau pelaksana dengan catatan penggunaan anggaran di atas Rp. 50.000.000 yang dan pembayaran ke bendahara dengan jumlah anggaran di bawah Rp. 50.000.000 sedangkan UP diajukan pada awal anggaran atau juga bisa disebut sebagai modal pelaksanaan,mekanisme penggunaan uang pengadaan oleh satker digunakan dengan catatan dana yang diperlukan diatas 50% dari UP yang tersedia."

("LS payments are divided into 2, namely direct payments to 3rd parties, for example to companies or implementers with a budget usage note of above Rp. 50,000,000 and payments to the treasurer with a budget amount below Rp. 50,000,000 while UP is submitted at the beginning of the budget or can also be called implementation capital, the mechanism for using procurement money by the work unit is used with the note that the funds needed are above 50% of the available UP.")

The statement regarding LS and UP was also stated by informant 2:

"Pembayaran LS dapat dilakukan melalui saya sendiri selaku Bendahara Pengeluaran atau bank/pos/lembaga keuangan bukan bank. Pembayaran LS melalui saya dilakukan untuk pembayaran honorarium dan perjalanan dinas atas dasar komitmen berupa surat keputusan, dan belanja pegawai kepada pegawai. Sedangkan pembayaran LS melalui bank/pos/lembaga keuangan bukan bank, dapat dilakukan untuk belanja bantuan sosial, dan belanja bantuan pemerintah. Dan untuk UP UP dapat digunakan untuk membayar pengeluaran operasional kantor dan bisa pengeluaran lain yang tidak dapat dilakukan LS"

("LS payments can be made through myself as the Expenditure Treasurer or bank/post office/non-bank financial institution. LS payments through me are made for honorarium and travel payments based on commitments in the form of decrees, and employee expenses to employees. Meanwhile, LS payments through banks/post offices/non-bank financial institutions can be made for social assistance expenses and government assistance expenses. And for UP, UP can be used to pay for office operational expenses and other expenses that cannot be made by LS.")

From the interview results, LS payments or direct payments above IDR. 50,000,000 is carried out by KPPN and transferred directly to the 3rd party then direct payments below Rp. 50,000,000 are used for operational costs, honorariums and salaries, official travel. While procurement funds are used to finance operational activities and projects that are needed if they cannot be done through LS payments so that they require explanations and approval from the authorities to ensure accountable management.

In the state financial system, SPM (Payment Order) and SP2D (Fund Disbursement Order) are two important documents that play a role in the budget management and fund disbursement process. SPM functions as an official instrument issued by an authorized official to order payment for an obligation.

Meanwhile, SP2D is a document issued by the KPPN to follow up on the payment order and disburse funds from the state treasury.

These two documents have a strategic role in ensuring transparency, accountability, and efficiency in public financial management. By understanding the functions and procedures related to SPM and SP2D, here is a statement from informant 3:

"Kami mengajukan SPM berserta kelengkapannya melalui aplikasi Sakti dilampiri dengan dokumen pendukung secara elektronik. Pengiriman SPM ini dilakukan secara elektronik juga. SPM yang diterbitkan paling lambat disampaikan ke KPPN 2 hari kerja setelah tanggal SPM selanjutnya kami wajib mengirimkan hardcopy yang telah terbit SP2D paling lambat tanggal 20 bulan berikutnya."

("We submit the SPM along with its completeness through the Sakti application attached with supporting documents electronically. The delivery of this SPM is also done electronically. The SPM issued must be submitted to the KPPN no later than 2 working days after the SPM date. Next, we are required to send a hard copy of the SP2D issued no later than the 20th of the following month.")

This statement is supported by the informant:

"KPA selaku kepala balai menunjuk PPSPM menerbitkan SPM-LS/UP/TUP/GUP/GUP Nihil/PTUP menggunakan sistem aplikasi Sakti dan Pengesahan SPM-LS/UP/TUP/GUP/GUP Nihil/PTUP dilakukan menggunakan Tanda Tangan Elektronik yang tersertifikasi."

("KPA as the head of the office appoints PPSPM to issue SPM-LS/UP/TUP/GUP/GUP Nihil/PTUP using the Sakti application system and the validation of SPM-LS/UP/TUP/GUP/GUP Nihil/PTUP is carried out using a certified Electronic Signature.")

After the SPM has been submitted and approved by the KPPN, then a fund disbursement order (SP2D) is issued. In addition, there are obstacles in the SP2D and this was said directly by informant 2:

"Hambatan dalam pencairan dana SP2D itu terdapat di kendala aplikasi Sakti yang tidak dapat diakses beberapa waktu yang mengakibatkan terlambatnya pencairan dana."

("The obstacle in the disbursement of SP2D funds was the Sakti application which could not be accessed for some time, resulting in the delay in the disbursement of funds.")

This statement is supported by the statement of informant 1:

"Jika kelengkapan SP2D lengkap maka tidak ada hambatan selain Jaringan atau Aplikasi SAKTI yang tidak bisa di Akses. selain itu jika dalam pencairan SP2D terdapat kesalahan dalam pengetikan maka itu akan menjadi salah satu hambatan atau kesalahan memasukkan nomor akun untuk pengajuan SP2D yang juga akan menjadi hambatan.

("If the SP2D completeness is complete, there are no obstacles other than the SAKTI Network or Application that cannot be accessed. In addition, if there is an error in typing in the SP2D disbursement, it will be one of the obstacles or an error in entering the account number for submitting the SP2D which will also be an obstacle.)

BPSI Palm Plantation is currently in administration both in the activity plan, its implementation, and the program is already based on an application called SAKTI. However, there are obstacles from the expenditure treasurer when inputting the account number to be submitted to the KPPN in the case of SPM or SP2D there is a typo and the obstacle that often occurs is not being able to access the Sakti application.

3. *Accountability*

Accountability for payment of budget implementation is a process that ensures that allocated funds are used effectively and according to plan. In this context, each payment must be supported by complete and valid documentation, and carried out in accordance with established procedures. This process includes verification of payment claims, approval from authorized officials, and accurate recording in the accounting system. Thus, accountability not only ensures compliance with regulations and policies, but also supports transparency and accountability in budget management. Accountability by BPSI Tanaman Palma in addition to the responsibility of each stakeholder, the budget realization report also includes completeness of documents, and this was said directly by informant 3:

"Dalam setiap laporan pertanggungjawaban penggunaan anggaran akan ada laporan pertanggungjawaban triwulan, semester dan tahunan yang selalu terdapat realisasi anggaran selisih kurang atau selisih lebih. Selain itu kami
memiliki SPJ yang mengarsipkan dalam bentuk Dokumen berdasarkan Rak pada setiap Tahunnya, arsip arsip tersebut difoto, disimpan, dan ditata sebaik mungkin sebagai laporan dalam waktu paling lama 25 tahun."

("In every budget use accountability report there will be quarterly, semester and annual accountability reports which always contain budget realizations of shortfalls or overfalls. In addition, we
have SPJ which is archived in the form of Documents based on Shelves every Year, these archives are photographed, stored, and arranged as well as possible as a report for a maximum period of 25 years.")

Statement from informant 2:

"Dokumen yang harus disimpan sebagai bukti pelaksanaan pembayaran itu dimulai dari kwitansi pelaksana kegiatan yang telah terverifikasi dan disetujui PPK, ROP digunakan agar anggaran yang dianggarkan sesuai dengan rencana oprasional pembiayaan yang telah ditentukan sebelumnya, surat perintah membayar berserta dengan bukti tanda terima, selanjutnya surat perintah pencairan dana. Dokumen dapat dibilang bertanggungjawab dan lengkap jika sudah di scan dengan benar untuk disesuaikan dengan pelaksanaan dan ketersediaan anggaran."

("The documents that must be kept as proof of payment implementation start from the receipt of the activity implementer that has been verified and approved by the PPK, the ROP is used so that the budgeted budget is in accordance with the previously determined operational financing plan, a payment order along with proof of receipt, then a disbursement order. Documents can be said to be responsible and complete if they have been scanned correctly to be adjusted to the implementation and availability of the budget.")

This statement is supported by the statement of informant 1:

"Untuk menguji materil pada kebenaran dokumen tagihan atau bukti-bukti yang sah. Hal itu bisa dilakukan secara elektronik bagi kelengkapan dokumen jika tidak secara elektronik maka pengujian dilakukan secara manual oleh saya sebagai pejabat pembuat komitmen. Selain kelengkapan dokumen, saya juga melakukan kesesuaian spesifikasi teknis suatu barang/jasa dalam perjanjian. Kesesuaian spesifikasi teknis barang/jasa tercantum dalam dokumen serah terima dengan dokumen perjanjian/kontrak, kebenaran, keabsahan dari surat bukti hak tagih, dan ketepatan jangka waktu penyelesaian suatu

pelaksanaan pekerjaan dengan dokumen perjanjian/kontrak. Selanjutnya seluruh Dokumen akan di Uji Kebenaran dan Ketepatannya."
("To test the material on the truth of the billing document or valid evidence. This can be done electronically for the completeness of the document if not electronically then the testing is done manually by me as the commitment-making official. In addition to the completeness of the document, I also carry out the conformity of the technical specifications of a good/service in the agreement. The conformity of the technical specifications of the goods/services is stated in the handover document with the agreement/contract document, the truth, validity of the proof of the right to collect, and the accuracy of the completion period of a work implementation with the agreement/contract document. Furthermore, all documents will be tested for their Truth and Accuracy.")

Based on the interview results, it can be concluded that the Management of Accountability Letters (SPJ) is carried out systematically through archiving documents based on the year, which includes photos and regular storage for a maximum of 25 years. Important documents such as receipts, Financing Operational Plans (ROP), payment orders, and disbursement orders must be stored as evidence of payment implementation. The eligibility of documents is declared complete if they have been scanned correctly, and the truth testing is carried out both electronically and manually by the commitment-making official. In addition, the conformity of the technical specifications of goods/services in the contract must also be verified. This process aims to ensure accountability and truth in the use of the budget.

DISCUSSION

Analysis of Payment Accountability for Budget Implementation at BPSI Palm Plantation

1. *Budget Implementation Planning*

Based on the research results, it can be seen that every time an activity is started, be it physical activity or financial activity, BPSI Tanaman Palma always starts with planning the implementation of the activity which includes planning, implementation, supervision, verification, payment and reporting as a form of accountability for the implementation of accountable activities. It is inevitable that all of this will run well if it is started with good planning to obtain accountable results or accountability reports. Budget planning carried out by BPSI Tanaman Palma starts from discussing the DIPA then waiting for the budget ceiling to be disbursed. The budget ceiling is the highest budget expenditure limit that must not be exceeded in its implementation. The budget ceiling is set to fund central government spending and/or budget financing in the APBN. The definitive ceiling and the indicative ceiling are two types of budget ceilings in the State Budget (APBN). The definitive ceiling is used as a budget allocation and is set in November and can be used as a comparison if there is a change in the amount of production in the future. while the indicative ceiling is used as a guideline for preparing the work plan of ministries/institutions and is set in March and can change to a budget ceiling after adjustments.

However, the reality of the research results at the Agricultural Instrument Standard Testing Office (BPSI) found a discrepancy between planning and budget realization as the final accountability. This is because at the beginning of the budget planning, the price set based on the BPSI Palm Plant Self-Estimated Price (HPS) can refer to price data provided by the government which has provided price information to strengthen the accuracy of the HPS. However, in the implementation of the realization in the field, the price is adjusted to the price prevailing in the market at the time the activity is carried out. So that this causes a budget difference. In addition, it is important to consider the potential for price changes or additional costs that may arise during implementation.

2. *Budget Implementation*

Based on the research results, it can be seen from the payment implementation mechanism that BPSI Tanaman Palma has a structured and tiered system that is very important to ensure accountability and transparency in managing the state budget. The process that starts from making receipts to verification and recording in the SAKTI application shows a commitment to managing public funds carefully. The existence of the Verification Team is also very important, because they are responsible for checking and ensuring that every use of the budget is in accordance with applicable provisions. With clear and organized steps, such as checking budget availability and neat recording, the risk of misuse of funds can be minimized. Overall, the procedures not only function as administrative procedures, but also as a tool to build public trust in the management of the budget.

In demonstrating efforts to manage the budget efficiently and transparently, payments through the LS and UP payment mechanisms can speed up the payment process for smaller amounts, while maintaining tighter controls for larger transactions. In addition, the mechanism for using procurement money that requires the required funds to be above 50% of the UP also reflects a prudent policy, ensuring that budget use is carried out with careful consideration.

The use of electronic systems is very relevant in increasing efficiency and transparency in budget management by submitting SPM electronically, the process of sending supporting documents becomes faster and more organized, which can reduce the waiting time in disbursing funds. However, the obstacles mentioned, such as the accessibility of the SAKTI application and the potential for typing errors, are challenges that need to be overcome. Technical disruptions to the application can cause delays in SP2D, especially if the disbursement of funds is urgently needed. Therefore, it is important for system managers to ensure that the SAKTI application is always accessible and functioning properly.

Based on the results of the study, it shows that payments in the context of implementing the spending budget at the Palm Plant Instrument Standard Testing Center starting from the payment mechanism to the implementation and submission of SPM to the KPPN for 2 working days have been in accordance with the Regulation of the Minister of Finance Number 210 of 2022. However, at the time of disbursement of SP2D funds, there were obstacles to the Sakti application which often could not be accessed for some time, this resulted in delays in the disbursement of funds, not only that, in the SP2D there were typing errors which were a factor in the delay in submitting SP2D to the KPPN.

3. *Accountability*

Based on the research results, in the management of SPJ (Accountability Letter) it shows a strong commitment to accountability and transparency in budget management. By systematically archiving documents based on annual shelves and storing them in the form of photos, agencies can maintain the integrity and ease of access to evidence of payment implementation for the next 25 years. This is very important for future audits and evaluations. The documents stored, from verified receipts to disbursement orders, create a clear audit trail. The Financing Operational Plan (ROP) serves as a guide to ensure that all expenditures are in accordance with the predetermined budget, which is important for maintaining efficient use of funds. The material testing process carried out, both electronically and manually, shows an effort to ensure that all bills and proof of payment are legal and valid. In addition, attention to the conformity of the technical specifications of goods/services in the agreement reflects the principle of good governance, where every expenditure must be relevant and in accordance with the agreed contract. Through testing the truth and accuracy of documents, BPSI Tanaman Palma not only ensures that all transactions can be accounted for, but also that the quality and specifications of the goods/services received meet the established standards. Thus, this entire process not only increases accountability, but also supports the efficiency and effectiveness of public budget use.

Based on the results of the study, it shows that accountability at BPSI Tanaman Palma has complied with the regulation of the Minister of Finance number 210 of 2022. However, in every accountability report for budget use there are obstacles, this is because budget accountability always refers to the budget realization of each activity at its stage, for example in quarterly, semester and annual accountability reports where there is always a budget realization of a shortfall or a surplus at the end of the year that does not comply with the initial plan. This occurs as a result of uncertain price fluctuations in the market.

CONCLUSION AND RECOMMENDATIONS

Conclusion

Based on the analysis and discussion, the final conclusion can be drawn from the research on the Analysis of Payment Accountability for the Implementation of the Expenditure Budget based on PMK No. 210 of 2022 at the Palm Plant Instrument Standard Testing Center, namely:

1. Budget Planning at BPSI Palm Plantation, which stipulates the budget planning process through the Preparation of DIPA refers to PMK No. 210 of 2022, which regulates the mechanism for the preparation and management of DIPA at the ministry, agency, and regional government levels.
2. Budget Implementation at BPSI Palm Plantation, in its implementation, is in accordance with the guidelines in PMK No. 210 of 2022. However, there

are still obstacles in the administration system, namely in the SAKTI application which often experiences disruptions or instability when the process of administering expenditure treasurers in making SPM is delayed.

3. Accountability at BPSI Tanaman Palma, has shown a strong commitment to accountability in budget management such as all decisions and actions related to budget expenditures must be proven with clear and adequate documentation.

Recommendation

In implementing the administrative process activities at the Palm Plant Instrument Standard Testing Center, it is necessary to improve understanding in digitalizing the payment process to make it more efficient and in accordance with technological developments and the need for better budget management.

ADVANCED RESEARCH

For further researchers conducting research on the same topic, it is recommended to add indicators that were not used in this study in order to obtain a stronger contribution regarding payments for the implementation of the spending budget.

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