

## **ANALYSIS OF GOVERNMENT INTERNAL CONTROL SYSTEM ON THE IMPLEMENTATION OF STATE EXPENDITURE DISBURSEMENT IN TREASURY OFFICE OF JAKARTA IV**

### **ABSTRACT**

Government Internal Control System (SPIP) has an important role for any government agencies to provide adequate confidence in the achievement of organization goals. The implementation of SPIP is expected to minimize the risks that could hamper the achievement of the government agencies' goals that have been determined.

This study aims to gain an overview of the implementation of Government Internal Control System, to analyze the effectiveness and obstacles in the implementation of Government Internal Control System, as well as to identify the mechanism of institutional isomorphism theory that emerged in the implementation of Government Internal Control Systems in the executing of the state-budget expenditure disbursement in Treasury Office (KPPN) of Jakarta IV.

The data collection techniques exercised in this study were interviews, observation, documentation, and questionnaires. The analysis of data using Miles & Huberman model consists of three stages i.e. data reduction, data presentation, and conclusion.

The results of data analysis showed that the implementation of SPIP in the process of state-budget expenditure disbursement has been effective, but must fix some parameters such as the commitment to competence, risk identification, risk analysis, human resource development, the establishment of performance indicators, and restrictions on access to information systems. Obstacles that occurred in the implementation of internal control system were lack of competency standards as the basis for staffing, the use of user id and SPAN password has not well-established, the identification and analysis of risk has not performed well, the assessment of employee performance has not performed objectively, and the authorization activities of transactions have not yet fully implemented. In relation with institutional isomorphism theory, it was concluded that coercive and normative mechanism appeared in the implementation of SPIP in KPPN Jakarta IV.

**Keywords:** Government Internal Control System (SPIP), state-budget expenditure disbursement, institutional isomorphism theory, Treasury Office (KPPN)

## **ANALISIS SISTEM PENGENDALIAN INTERN PEMERINTAH DALAM PELAKSANAAN PENCAIRAN ANGGARAN BELANJA NEGARA PADA KANTOR PELAYANAN PERBENDAHARAAN NEGARA JAKARTA IV**

### **INTISARI**

Sistem Pengendalian Intern Pemerintah (SPIP) memiliki peran penting bagi setiap instansi pemerintah untuk memberikan keyakinan yang memadai dalam pencapaian tujuan organisasi. Penerapan SPIP diharapkan dapat meminimalisir risiko-risiko yang dapat menghambat pencapaian tujuan-tujuan instansi pemerintah yang telah ditetapkan.

Penelitian ini bertujuan untuk memperoleh gambaran tentang implementasi Sistem Pengendalian Intern Pemerintah, menganalisis efektivitas dan hambatan implementasi Sistem Pengendalian Intern Pemerintah, serta untuk mengidentifikasi mekanisme teori *institutional isomorphism* yang muncul pada implementasi Sistem Pengendalian Intern Pemerintah dalam pelaksanaan pencairan anggaran belanja negara di KPPN Jakarta IV.

Teknik pengumpulan data yang digunakan dalam penelitian ini adalah wawancara, observasi, dokumentasi dan kuesioner. Analisis data menggunakan model Miles & Huberman yang terdiri dari tiga tahap yaitu reduksi data, penyajian data dan penarikan kesimpulan.

Hasil analisis data menunjukkan bahwa implementasi SPIP dalam proses pencairan anggaran belanja negara sudah efektif namun harus memperbaiki beberapa parameter seperti komitmen terhadap kompetensi, identifikasi risiko, analisis risiko, pembinaan sumber daya manusia, penetapan indikator kinerja dan pembatasan akses terhadap sistem informasi. Hambatan-hambatan yang terjadi dalam implementasi SPI diantaranya adalah belum terdapat standar kompetensi sebagai dasar penempatan pegawai, penggunaan *user id* dan *password* SPAN belum tertib, proses identifikasi dan analisis risiko belum berjalan dengan baik, penilaian kinerja pegawai belum objektif, dan kegiatan otorisasi atas transaksi belum sepenuhnya dilaksanakan. Terkait dengan *institutional isomorphism theory* disimpulkan bahwa mekanisme *coercive* dan *normative* muncul dalam implementasi SPIP di KPPN Jakarta IV.

**Kata kunci:** SPIP, pencairan anggaran belanja negara, *institutional isomorphism theory*, KPPN