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Management and Performance Analysis of Financial Administration Officials (PPK) at The Medan Mayor's Office

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Abstrak

Dengan disahkannya Undang-Undang Nomor 22 Tahun 1999 tentang Pemerintahan Daerah, daerah diberikan kewenangan seluas-luasnya untuk menyelenggarakan pemerintahan keuangannya sendiri. Hal ini tentu saja membuat provinsi, kabupaten, dan kota menjadi entitas otonom yang harus menyelenggarakan pengelolaan dan akuntabilitas keuangannya sendiri. Tujuan dari penelitian ini adalah untuk mengetahui manajemen dan kinerja petugas administrasi keuangan (FCO) di Kantor Walikota Medan. Metode penelitian yang digunakan dalam penelitian ini adalah deskriptif dan kualitatif. Kualitatif merupakan metode penelitian yang menggunakan data kualitatif dan diuraikan secara deskriptif. Hasil penelitian ini adalah Peraturan Pemerintah Nomor 105 Tahun 2000 yang merupakan turunan dari Undang-Undang Nomor 22 Tahun 1999 dan diatur dalam Pasal 35 bahwa "pengelolaan dan pertanggungjawaban keuangan daerah didasarkan pada standar akuntansi keuangan pemerintah". PPK merupakan salah satu pejabat keuangan negara yang mempunyai peranan sangat penting dalam satuan kerja. Secara khusus, PPK mempunyai peranan yang sangat penting dalam pengadaan barang/jasa.

Kata Kunci: *Manajemen, Kinerja, PPK*

Abstract

With the passing of Law No. 22 of 1999 on regional administration, the regions are given far-reaching powers to carry out their own financial administration. This naturally turns provinces, districts and cities into autonomous entities that have to carry out their own financial management and accountability. The aim of this research is to understand the management and performance of financial administration officers (FCOs) in the Medan Mayor's Office. The research method used in this study is descriptive and qualitative. Qualitative is a research method that uses qualitative data and is described descriptively. The outcome of this research is Government Regulation No. 105 of 2000, which is a derivation of Law No. 22 of 1999 and stipulates in Article 35 that "regional financial management and accountability shall be based on government financial accounting standards". PPK is one of the state treasury officials who plays a very important role in the work unit. In particular, PPK plays a very important role in the procurement of goods/services.

Keywords: *Management, Performance, PPK*

INTRODUCTION

Achieving good governance requires a fundamental shift in the paradigm of government from the old system, which was completely centralized and in which the central government very much determined policy. This new paradigm requires a system that is able to reduce or even eliminate the dependence of regional governments on the central government and that enables regions to compete at regional, national and international levels. In response to this new paradigm, the government is granting autonomy to the regions as much as possible, with the aim of enabling the regions to manage and regulate their own budgets so that they are efficient and successful in managing and developing and providing services to the community.

Regional autonomy is implemented by giving the regions the greatest possible and proportionate autonomy, which is realized through fair regulation, distribution and use of national resources and financial equalization between the center and the regions. With the adoption of Law No. 22 of 1999 on regional administration, the regions were initially given far-reaching powers to carry out their own financial administration. This naturally turns provinces, districts and cities into autonomous units that must exercise their own financial management and accountability.

Government Regulation No. 105 of 2000, which is a derivative of Law No. 22 of 1999, stipulates in Article 35 that "regional financial management and accountability shall be based on government accounting standards". In 2004, Law No. 1 of 2004 on the State Treasury was enacted, which reiterates the requirement for the central and regional governments to prepare financial statements in accordance with government accounting

standards. Article 56(4) of Act No. 1 of 2004 states that the head of the Government Regulation Work Unit shall be the basis for all reporting agencies in submitting financial reports as accountability to various parties, especially parties outside the executive branch.

RESEARCH METHOD

This research method is descriptive qualitative. Qualitative is a research method that utilizes qualitative data and is described descriptively. This type of qualitative descriptive research is often used to analyze social events, phenomena or situations. Because descriptive is a type of research that aims to describe current events, including what is happening now and what happened in the past.

RESULTS AND DISCUSSION

Government Decree No. 105 of 2000, which is based on Law No. 22 of 1999, stipulates in Article 35 that "regional financial management and accountability shall be based on government accounting standards". In 2004, Law No. 1 of 2004 on the State Treasury was enacted, which reiterates the requirement that central and regional government accounts be prepared in accordance with national accounting standards.

In general, the definition of performance is the quality and quantity of work results that an employee can achieve in the performance of his main duties and functions as an employee according to the responsibilities assigned or delegated to him. In the Indonesian dictionary, the meaning of achievement is given as follows:

- 1) Something achieved;
- 2) Proven performance.
- 3) Ability to work.

According to Fattah (1999:19) performance or work achievement (performance) is defined as: "an expression of ability based on knowledge, attitudes and skills and motivation in producing something". Performance is the success of a person in performing tasks, work results that can be achieved by a person or a group of people in an organization in accordance with their respective authorities and responsibilities, or how a person is expected to function and behave in accordance with the tasks assigned to them, as well as the quantity, quality and time spent performing tasks (Sutrisno, 2011).

Mangkunegara (2011) states that the performance of an employee is the result of the qualitative and quantitative work done by an employee in the performance of his duties in accordance with the responsibilities assigned to him. Simamora (2002) states that performance is the result of the work that can be done by an individual or a group of

individuals in an organization in accordance with their respective powers and responsibilities to legitimately achieve the objectives of the organization concerned without violating the law and in accordance with morals and ethics.

Berdasarkan uraian di atas dapat dijelaskan jika kinerja pegawai adalah hasil kerja baik kualitas maupun kuantitas yang dicapai pegawai dalam melaksanakan tugasnya sesuai dengan tanggung jawab masing-masing dalam sebuah pekerjaan untuk mencapai tujuan instansi.

Factors that Influence Performance

An employee's performance is influenced by several factors. According to Hasibuan, cited in Nawawi (2006: 64), performance is influenced by:

- 1) interest in the work
- 2) the acceptance of delegation of tasks, and
- 3) the role and motivation level of an employee

According to Mangkunegara (2001:67-68), the factors that influence a person's performance are as follows:

- a) The ability factor, which is generally divided into two, namely potential ability (IQ) and actual ability.
- b) Motivational factors, formed from employee attitudes in facing work situations.

For this reason, based on the explanation above, employee performance must be managed well, especially to achieve productivity and effectiveness in order to design the building blocks of success, both individually and organizationally.

According to the State Treasury Act No. 1 of 2004, the management of the APBN is carried out by Treasury officials, i.e. persons who have duties and powers in the management of finances in each K/L down to Satker as the smallest unit, starting with planning, implementation functions and accountability. The basis of government financial management by government finance officers, who are the soul of APBN administration, is the principle of letting the managers manage.

This principle is implicitly described in Article 6 of Law No. 17 of 2003 on public finances. The President as head of government has the power to manage the state finances, part of this power is delegated to the Minister of Finance as financial manager and representative of the government in separate state property and to the ministers/heads of institutions as budget users/property users. The Minister/Head of Institution is the Chief Operating Officer (COO), while the Minister of Finance is the Chief Financial Officer (CFO). In implementing the budget, both have an equal position in order to maintain the

implementation of the principle of check and balance, clarity in the division of authority and responsibility, and to encourage efforts to increase professionalism in carrying out government duties.

PPK is a State Treasury Official appointed by KPA9 to carry out some of KPA10's authority, including preparing activity implementation plans and fund withdrawal plans, issuing Letters of Appointment as Providers of Goods/Services, implementing contracts with both Goods/Services Providers and Self-Management, testing and signing letters of evidence regarding the right to collect claims from the state, make SPP, and carry out other duties and authorities.

Article 8 letter e Government Regulation Number 45 of 2013 regulates the scope of PPK's duties and authority. PPK has the authority to take actions that result in expenditure of the state budget. At the level of carrying out daily tasks, the detailed duties and authority of the PPK are regulated in Article 12 paragraph (1) of Government Regulation Number 45 of 2013 in carrying out the following actions:

- a) Prepare activity implementation plans and fund disbursement plans;
- b) Issue a Letter of Appointment as Provider of Goods/Services;
- c) Create, sign and implement agreements with goods/service providers;
- d) Carrying out Self-Management activities;
- e) Notifying the BUN Proxy of the agreement made;
- f) Controlling the implementation of the engagement;
- g) Test and sign a letter of proof regarding the right to claim from the state;
- h) Create and sign SPP or other documents equivalent to SPP;
- i) Report the implementation/completion of activities to the KPA;
- j) Submit the results of the activity implementation work to the KPA with the handover report;
- k) Store and maintain the integrity of all activity implementation documents; And
- l) Carry out other duties and authorities related to actions that result in the expenditure of the state budget.

PPK is one of the State Treasury Officials who plays a very crucial role in the Work Unit. Especially in the procurement of goods/services, PPK has a very important role. In the budget cycle, especially at the planning and budget implementation stages, we will see the role of PPK. Because of the importance and broad scope of PPK's work, PPK should be able to carry out its duties and authority well. In carrying out his duties, the basic thing that a PPK must understand is knowing and understanding the provisions regarding financial management of the APBN, State Treasury, up to the provisions governing technical

operations.

The provisions that need to be understood by a PPK include:

- 1) Law Number 17 of 2003 concerning State Finance.
- 2) Law Number 1 of 2004 concerning State Treasury.
- 3) PP Number 45 of 2013 concerning Guidelines for Implementing the State Revenue and Expenditure Budget.
- 4) Presidential Decree Number 54 of 2010 concerning Government Procurement of Goods/Services.
- 5) Presidential Decree Number 35 of 2011 concerning the First Amendment to Presidential Decree Number 54 of 2010 concerning Procurement of Goods/Services.
- 6) Presidential Decree Number 70 of 2012 concerning Second Amendment to Presidential Decree Number 54 of 2010 concerning Procurement of Goods/Services.
- 7) Presidential Decree Number 172 of 2014 concerning the Third Amendment to Presidential Decree Number 54 of 2010 concerning Procurement of Government Goods/Services.
- 8) Presidential Decree Number 4 of 2015 concerning the Fourth Amendment to Presidential Decree Number 54 of 2010 concerning Procurement of Government Goods/Services.
- 9) PMK Number 8/PMK.02/2006 concerning Authority to Procure Goods/Services at Public Service Agencies.
- 10) PMK Number 190/PMK.05/2012 concerning Payment Procedures in the Context of Implementing the State Revenue and Expenditure Budget
- 11) PMK Number 214/PMK.05/2013 concerning Standard Chart of Accounts
- 12) PMK Number 106/PMK.02/2016 concerning Output Cost Standards for the 2017 Fiscal Year.
- 13) PMK Number 101/PMK.01/2017 concerning Registration and Verification Mechanisms for Goods/Services Providers at Electronic Procurement Service Centers within the Ministry of Finance.
- 14) PMK Number 78/PMK.02/2017 concerning Amendments to PMK Number 33/PMK.02/2016 concerning Input Cost Standards for Fiscal Year 2017.
- 15) PMK Number 86/PMK.02/2017 concerning Output Cost Standards for the 2018 Fiscal Year.
- 16) PMK Number 49/PMK.02/2017 concerning Input Cost Standards for Fiscal Year 2018.

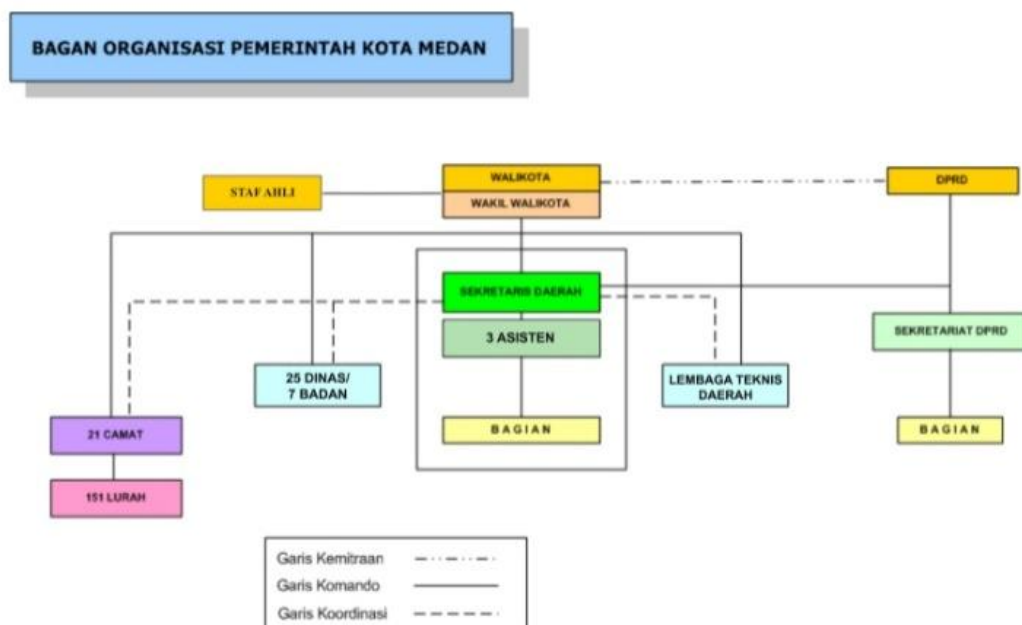
Vision and Mission of the Medan Mayor's Office

a) Vision: The realization of a blessed, advanced and conducive Medan City society

b) Mission:

- Realizing the city of Medan as a blessed city by upholding religious values and making Medan a livable and quality city for all levels of society.
- Advancing the people of Medan City through the revitalization of modern education and health services, affordable for all.
- Creating social justice through bureaucratic reform that is clean, professional, accountable and transparent based on the spirit of serving the community and creating excellent, fair and equitable public services.
- Building facilities and infrastructure that support the improvement of the economy and the local potential of a just society in order to create jobs, a healthy entrepreneurial climate and improve the quality of human resources.
- Creating comfort and a conducive climate for all Medan City residents through increasing legal supremacy based on community participation.
- Realizing Medan City as a creative and innovative economic city based on strengthening human capital, socio-cultural digital technology.
- Creating a city of Medan that is civilized, polite, harmonious, tolerant in democratic pluralism and love for the country.

Organizational structure



CONCLUSION

With the passing of Law No. 22 of 1999 on regional administration, the regions are given far-reaching powers to carry out their own financial administration. This naturally turns provinces, districts and cities into autonomous entities that have to carry out their own financial management and accountability.

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