

EVALUATION OF SYSTEMS AND PROCEDURES FOR ISSUING DISBURSEMENT ORDERS (SP2D) AT BPKD WEST ACEH

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ABSTRACT

This research evaluates the system and procedures for issuing Fund Disbursement Orders (SP2D) at the Regional Financial Management Agency (BPKD) of West Aceh. The focus of the research is to assess SP2D publishing systems and procedures and assess effectiveness, efficiency, accountability, transparency, and supervision in SP2D publishing. The research method used is qualitative with data collection through literature study, observation, and interviews with relevant officers. Data was analyzed descriptively to produce relevant findings. The research results show that the system and procedures for issuing SP2D at BPKD West Aceh Regency are following applicable guidelines. Judging from the side of optimizing services in SP2D issuance, the level of transparency and accountability shows positive results. Supervision of the SP2D issuance process is also carried out strictly. However, the level of effectiveness and efficiency of issuing SP2D still needs to be improved, especially at the end of the year when the workload of officers increases. This research recommends that the West Aceh Regency BPKD continues to improve and update systems, SOPs, and supervision of SP2D issuance. Steps such as careful planning, adding human resources, improving the approval process, utilizing information technology, and improving the quality of human resources are recommended to increase the effectiveness and efficiency of SP2D issuance at the West Aceh BPKD and maintain aspects of accountability and transparency.

Keywords: regional financial management, evaluation of SP2D issuance systems and procedures, optimization of services in SP2D issuance

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INTRODUCTION

Improving government services needs to be done through comprehensive mapping and studies, starting from the vision, mission, goals, and work programs of the organization, as well as the workload and key performance indicators of officials. In addition, assignments in public services also need to be considered so that positive changes occur in government systems and services. All these steps are supported by the principles of good governance, which include accountability, transparency, and participation. Good governance is the concept of regulating various state affairs in government based on these principles, with the implementation of good governance in management practices and a clear legal basis (Duadji, 2012). In Indonesia, the concept of good governance began to be applied in the reform era, which resulted in an overhaul of the government system to create a clean democratic process (Hakim, 2016). Good governance management practices have now been implemented from the central government to the village government level.

One of the important practices in running the government is the role of local governments in managing their local finances to optimize revenue and increase development in the area. Regional autonomy gives regions the authority to manage and regulate government affairs outside the affairs of the central government regulated in law, as described in Republic of Indonesia Law Number 32 of 2004 concerning Regional Government) (now Republic of

Indonesia Law Number 23 of 2014.) Regional financial management is a very important aspect of running government at the regional level. Government Regulation No. 12 of 2019 concerning Regional Financial Management) stipulates that regional financial management includes planning, budgeting, implementation, administration, reporting, accountability, and supervision of Regional Finance.

In local financial management, budget planning, cash management, fund expenditure, financial reporting, and monitoring are concepts that must be considered. Public funds collected through various sources, such as taxes and other local revenues, must be managed properly and efficiently to ensure the sustainability of development and the provision of quality public services. The Regional Financial Management Agency (BPKD) plays a central role in the management of these public funds. BPKD of West Aceh District has significant responsibilities in managing local finances. One of the important instruments in the process of releasing funds is the Fund Disbursement Order (SP2D). SP2D is issued by BPKD as the authority to release public funds from the regional treasury. SP2D serves as the legal basis for making payments to beneficiaries or activities that require these funds. Therefore, BPKD West Aceh District needs to have effective and efficient systems and procedures for issuing SP2D.

To ensure effective SP2D issuance, BPKD of West Aceh District refers to the technical guidelines stipulated in Permendagri No 77 of 2020 on Technical Guidelines for Regional Financial Management. However, real situations and complex operational conditions may lead to errors in SP2D issuance or regional financial management in general. Some factors that should be anticipated in the issuance of SP2D at BPKD West Aceh are inaccurate or incomplete data quality, failure or malfunction of financial information systems, human error, and ethical violations or acts of corruption.

Regular monitoring and evaluation of SP2D issuance systems and procedures at BPKD West Aceh District is essential to ensure their optimality. Systems refer to the organizational structure, software, and hardware used to manage and process data in the SP2D issuance process (O'Brien & Marakas, 2011). Meanwhile, procedures include steps or stages that must be followed in the issuance of SP2D (Laudon & Laudon, 2014). The evaluation aims to identify weaknesses and potential improvements that can increase efficiency, accuracy, and transparency in SP2D issuance. In addition, this evaluation also helps improve supervision and control of the use of public funds. SP2D issuance at BPKD Aceh Barat must also be done with clear transparency and accountability. Transparency includes open access and a clear understanding of local financial information for interested parties, while public accountability includes accountability for the activities and use of public funds (Edowai et al., 2021). High levels of transparency and accountability are essential in maintaining trust, ensuring effective oversight, preventing fraud, and strengthening the reputation and legitimacy of BPKD Aceh Barat.

Effective supervision is also needed in the issuance of SP2D to prevent abuse of authority (Horngren et al., 2021). Local financial supervision is closely related to local government performance and involves monitoring performance, examining activities, identifying deviations, and taking necessary corrective actions (Purnama & Nadirsyah, 2016). This oversight involves monitoring all stages of the SP2D issuance process, including verification, validation, authorization, and recording, to ensure compliance with established procedures.

Based on previous research by (Hunta et al., 2021) the research objective is to evaluate the system and procedures for issuing SP2D at the Bitung City Cooperative Service and show the results of the SOP system for issuing SP2D at the Bitung City Cooperative Service complying with applicable regulations. Another study conducted by (Kasakeyan et al., 2020) which aims to evaluate direct expenditure cash disbursement procedures at the North Sulawesi Province industry and trade office shows that the cash disbursement procedures at the agency

following the guidelines of Permendagri No. 21 of 2011 and no significant problems were found.

The purpose of this study is to evaluate the SP2D issuance system and procedures at BPKD Kabupaten Aceh Barat and identify challenges and potential improvements that can be made. A case study method with a qualitative approach will be used in this research. Data will be collected through direct observation, interviews with relevant parties at BPKD of West Aceh District, and document analysis related to the SP2D issuance process. This evaluation will provide a more comprehensive understanding of the existing systems and procedures, as well as identify weaknesses that need to be improved. The findings and recommendations for improvement from this study will contribute to improving effectiveness, efficiency, transparency, accountability, and oversight in local financial management by BPKD of West Aceh District.

This study will describe in detail the research methodology used, analyze the findings from the evaluation of SP2D issuance systems and procedures, and present recommendations for improvements that can be implemented by BPKD West Aceh District. It is hoped that this research will contribute to better local financial management in West Aceh District and serve as a reference for other regions in optimizing the SP2D issuance process.

METHOD

The research method used in this research is qualitative research with a descriptive approach. According to (Abdussamad, 2021) descriptive qualitative research aims to describe and describe existing phenomena, both natural and human-made, by paying attention to the characteristics, quality, and interrelationships between activities. In this research, data will be collected through several stages, including direct observation, interviews with relevant parties, and analysis of related documents. Direct observation was conducted to gain a direct understanding of how the SP2D issuance system and procedures operate in practice. Interviews were conducted with relevant parties, such as SP2D issuance officers or leaders at the Regional Financial Management Agency of West Aceh District, to gain in-depth insight into the SP2D issuance process and identify existing problems. In addition, related documents were analyzed to study established policies, regulations, and procedures. Data obtained from observations, interviews, and document analysis will be analyzed using a descriptive approach. This analysis will involve identifying weaknesses and challenges that exist in the SP2D issuance system and procedures. Furthermore, the data will be used to develop relevant recommendations for the improvement and enhancement of SP2D issuance systems and procedures at BPKD Aceh Barat.

RESULTS AND DISCUSSION

System and Procedure Evaluation

The SP2D (Surat Perintah Pencairan Dana) issuance system is a mechanism or procedure used by financial institutions or related agencies to authorize and release funds to eligible recipients. This system involves a series of steps or stages to ensure that the disbursement of funds is carried out following applicable rules and regulations. According to the results of interviews with BPKD West Aceh, the procedure for issuing SP2D must complete the requirements and other necessary documents including the following:

1. Fund Provision Letter (SPD)

Provision of funds letter functions as regional cash management, the Regional General Treasurer (BUD) makes a Provision of Funds Letter (SPD) which aims to allocate funds to each Regional Work Unit (SKPD) within West Aceh Regency within a certain period. The SPD submission process begins with the submission of an SPD request letter by the relevant SKPD. Next, the BUD will analyze the SKPD's Basic Budget Data (DPA) stored in the database and evaluate the government's cash

budget in the West Aceh District. After that, the BUD will draft the SPD and distribute it to budget users. After the draft SPD is submitted, the Regional Financial Management Officer (PPKD) will examine and authorize the SPD.

2. Payment Request Letter (SPP)

Payment Request Letter (SPP) is a letter submitted by the expenditure treasurer of the SKPD unit to the Budget User / Ruler of the Budget User through the SKPD Financial Administration Officer (PPK-SKPD). There are four types of SPP, namely SPP-UP, SPP-GU, SPP-TU, and SPP-LS. The focus of this research is SPP-LS or Direct Payment Order. This research cannot only show the procedure of issuing SPP-LS or Direct Payment Orders. The issuance and submission of SPP-LS documents are carried out by the Expenditure Treasurer for payments: a. salaries and allowances; b. to third parties for the procurement of goods and services; and c. to other third parties following statutory provisions. The following are the steps in the process of issuing SPP-LS:

- The Treasurer and PPK-SKPD receive a Fund Provision Order (SPD) from the Budget User.
- The Activity Technical Implementation Officer (PPTK) prepares an Accountability Letter (SPJ) or supporting documents for SPP-LS and submits them to the expenditure treasurer.
- Based on the SPD received and the SPJ document, the expenditure treasurer issues the SPP-LS along with other supporting documents.
- SPP-LS and related documents are signed by the PPTK and submitted to the PPK-SKPD.
- PPK-SKPD checks the validity and completeness of the SPP-LS received. If the SPP-LS is declared complete, the PPK-SKPD prepares a draft Pay Order (SPM) which is then submitted to the Budget User for authorization. However, if the SPP-LS is incomplete, the PPK-SKPD issues an SPM Rejection Letter and submits it to the expenditure treasurer for correction.

3. Payment Order (SPM)

The process of issuing a Pay Order (SPM) is an important stage in expenditure administration and is a continuation of the SPP submission process. SPM can be divided into four types according to the type of SPP involved, namely SPM-UP, SPM-GU, SPM-TU, and SPM-LS. After the SPP is declared complete and valid, the SPM will be issued and submitted to the Regional General Treasurer (BUD) or the Regional Financial Management Agency (BPKD) of West Aceh as the basis for issuing a Fund Disbursement Order (SP2D).

The issuance of SPM requires the following mechanism: a. Expenditures may not exceed the available budget limit. b. Required documents must be completed following applicable laws and regulations. SPM issuance time is: a. SPM must be issued within a maximum of two days after the SPP is received. b. If the SPP is rejected, it can be corrected and returned within a maximum of one day after the SPP is received.

The following are the steps in issuing SPM-LS:

- Based on the Fund Provision Order (SPD) and Accountability Letter (SPJ) documents, the expenditure treasurer produces a Direct Payment Request Letter (SPP-LS) along with the required supporting documents.
- SPP-LS and supporting documents issued by the expenditure treasurer are submitted to the PPK-SKPD (PPK-SKPD).
- PPK-SKPD checks the completeness and correctness of the SPP-LS document. If the document is declared complete, the PPK-SKPD will prepare a draft SPM.
- Furthermore, the draft SPM is submitted to the Budget User / Power of Budget User (PA / KPA) to obtain authorization.

- If the SPP-LS is declared incomplete, the PPK-SKPD will issue a rejection letter to the SPM.

4. Fund Disbursement Order (SP2D)

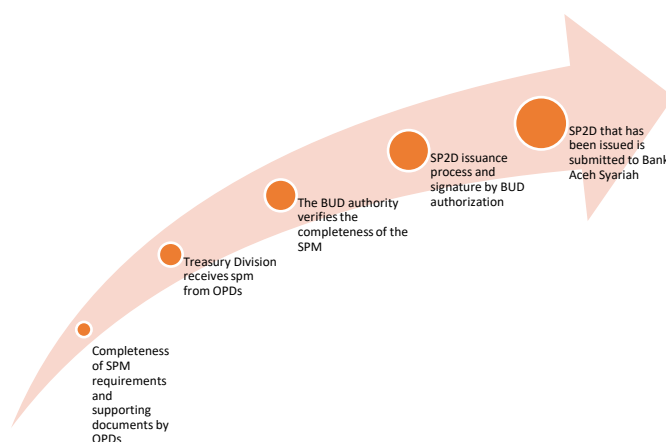
After fulfilling the required documents previously described, a Fund Disbursement Order (SP2D) can be made. SP2D is issued by the Regional General Treasurer (BUD), in this case BPKD Aceh Barat, as the basis for the disbursement of funds through the regional apparatus cash. Each SP2D is specific, namely one SP2D for one SPM.

The following is the procedure for issuing SP2D at BPKD Aceh Barat:

- The Payment Order (SPM) is submitted by the Budget User/Power of Budget User (PA/KPA) to the Regional General Treasurer (BUD) after obtaining authorization.
- After receiving the SPM, the BUD verifies the completeness of the documents submitted, including checking whether the amount requested does not exceed the predetermined budget limit and meets other requirements.
- If the SPM document is declared complete, the BUD will issue a Fund Disbursement Order (SP2D).
- The SP2D that has been issued by the BUD is submitted for the direct payment process to the third party. However, if the SPM document is incomplete, or invalid, or the amount of expenditure exceeds the established budget limit, the SP2D issuance process cannot be carried out. The BUD Authorizer returns the SPM document no later than 1 (one) day from the receipt of the SPM.

5. Accountability Letter (SPJ)

The Spending Treasurer/Assistant Spending Treasurer at SKPK must be functionally accountable for the management of the money for which he is responsible by submitting an expenditure accountability report to PPKD as BUD no later than the 10th of the following month. Submission of the accountability of the Spending Treasurer/Assistant Spending Treasurer is functionally carried out after the issuance of a letter of ratification of expenditure accountability by the PA / KPA. The file that can be used as a document for the accountability letter is the Direct Payment Request Letter (SPP-LS) document, followed by supporting documents including purchase notes, receipts, minutes of handover of goods/work, minutes of inspection of work results, documentation, and so on. The following are the stages in the issuance of a fund disbursement order (SP2D) at BPKD West Aceh District.



Source: BPKD West Aceh

Figure. The stages of issuing a Fund Disbursement Order (SP2D) at BPKD of West Aceh

Service Optimization in SP2D Issuance

Appropriateness of the legal basis for issuing SP2D

According to the results of interviews with BPKD West Aceh Regency, the legal basis for BPKD West Aceh issuing SP2D has been compiled in (West Aceh Regency Qanun Number 3 of 2022 concerning Regional Financial Management of West Aceh Regency) as consideration for implementing the provisions of Article 100 (Government Regulation No. 12 of 2019 concerning Regional Financial Management) and (Permendagri No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management).

From the results obtained so far the SP2D issuance procedure at BPKD West Aceh Regency has been following the legal basis above, namely Permendagri Number 77 of 2020 which discusses the requirements for issuing SP2D, SP2D issuance procedures, related parties, and other supporting mechanisms. Compliance with the laws governing the issuance of SP2D at BPKD West Aceh Regency is very important to ensure the integrity and legality of the issuance process. Systems and procedures that comply with regulations can increase the level of transparency in SP2D issuance. Information related to processes, requirements, and approvals becomes clearer and more accessible to interested parties, such as fund recipients, auditors, or the general public. Systems and procedures that comply with regulations also assist in implementing effective internal controls. Control measures, such as data verification, approval by authorized parties, and regular record keeping, can minimize the risk of fraud, abuse, or errors in the issuance of SP2D.

Although the systems and procedures are following regulations, it is important to continuously evaluate and monitor them to improve the effectiveness and efficiency of the SP2D issuance process. Regular evaluation can help identify potential improvements or enhancements that can be made to improve the performance of existing systems and procedures. In this case, research can provide valuable insights to identify areas for improvement, such as increased operational efficiency, more optimal use of information technology, or improved coordination between relevant units. By continuing to follow applicable regulations and making appropriate improvements, it is hoped that the SP2D issuance system and procedures at BPKD West Aceh Regency can improve and support effective and efficient regional financial management.

Level of effectiveness and efficiency in SP2D issuance

Based on the results of the research, it was found that the level of effectiveness and efficiency in the SP2D issuance system at BPKD West Aceh Regency was still less than optimal. This can affect the smooth process of issuing and disbursing funds needed by recipients. Some of the factors that can cause the lack of effectiveness and efficiency in the issuance of SP2D at BPKD West Aceh Regency include:

- **Slow Verification Process:** The length of time required to verify data and documents can hamper the SP2D issuance process. This can be caused by the limited number of officers, the complexity of verification requirements, or the lack of use of information technology that slows down the process.
- **Officer Error:** Officer errors in the SP2D issuance process can slow down the process and result in delays in the disbursement of funds. Errors may occur in data processing, form filling, or ineffective approval processes.
- **Officer limitation:** The number of officers involved in the SP2D issuance process may not be proportional to the volume of work to be handled. This can lead to excessive workload on officers, which in turn can affect the effectiveness and efficiency of the process.

- **Less than Optimal Coordination:** Lack of coordination between relevant units in the SP2D issuance process can impede the flow of information and necessary approvals. This can lead to delays and ambiguity in the issuance process.

According to an interview with one of the heads of treasury at BPKD West Aceh, at the end of the year, officers at BPKD West Aceh experienced excessive workload in the process of issuing SP2D. The total number of verifier officers at BPKD West Aceh is only 6 people. Where 1 officer must serve 8 SKPD units from 48 SKPDs within the scope of West Aceh Regency. This can be a factor that hinders the effectiveness and efficiency of SP2D issuance. Some of the factors that can cause excessive workload at the end of the year include:

- **High Volume of Work:** At the end of the year, there is an increase in the volume of work in issuing SP2D due to the large number of activities and programs that must be completed before the end of the fiscal year. This leads to increased demand for SP2D issuance within a limited time.
- **Strict Time Limits:** The end of the year usually has tight time constraints to complete the SP2D issuance process. This is related to the deadline for disbursement of funds that must be done before the end of the fiscal year. Such short time constraints can put pressure on officers and increase the risk of errors or imperfections in the process.
- **Limited number of officers:** The number of officers involved in issuing SP2Ds may be inadequate to handle the increased volume of work at year-end. A lack of manpower can lead to excessive workload on officers, which in turn can affect the effectiveness and efficiency of the process.

To overcome the excessive workload at the end of the year and improve the effectiveness and efficiency of SP2D issuance, several steps can be taken, among others:

- **Careful Planning:** Do careful planning to ensure proper scheduling of work. Identify activities that can be done before the end of the year to reduce the workload during that period.
- **Addition of officers:** Review the human resource requirements for SP2D issuance at the end of the year. Consider increasing the number of officers or using temporary additional labor to cope with spikes in work volume.

According to interviews with BPKD West Aceh, they have adopted an application-based financial system, namely the Local Government Information System (SIPD). SIPD is an application platform specifically designed to support local financial management effectively and efficiently. The application includes various financial-related information such as budget, expenditure, revenue, accounting, and financial reporting. The use of SIPD by BPKD Aceh Barat provides several advantages in issuing SP2D. First, SIPD integrates financial data in its entirety, from budget to financial reporting. This ensures data consistency and accuracy in the SP2D issuance process. Second, the SIPD application enables automation of most SP2D issuance processes, such as budget verification, approval, and disbursement. With automation, the time required to complete the process can be reduced, thereby increasing efficiency. Thirdly, SIPD allows relevant parties to better supervise and control the SP2D issuance process. The application provides easy accessibility for authorized users to monitor and verify each step in the SP2D issuance process. Fourth, BPKD Aceh Barat can produce financial reports in a timely and accurate manner. The application facilitates the production of monthly, quarterly, and annual financial reports following applicable rules and regulations. Fifth, SIPD provides strict security mechanisms to protect the integrity and confidentiality of financial data. This includes the use of data security, encryption, and user access management to prevent unauthorized access. With the implementation of SIPD, BPKD Aceh Barat can improve effectiveness and efficiency in issuing SP2D. However, it is important to continuously evaluate and update the system to overcome potential obstacles and ensure optimal utilization of technology in local

financial management.

Level of transparency and accountability in SP2D issuance

Transparency is a principle that ensures that every individual has the right or freedom to obtain information related to government administration, including information about policies, decision-making processes, implementation, and achievement of results. Meanwhile, public accountability is the provision of information and disclosure of local government financial activities and performance to parties with an interest in the report (Bahrana et al., 2021). The results show that transparency and accountability in the issuance of SP2D by BPKD West Aceh Regency are optimal and do not deviate from the applicable systems and procedures. Based on data analysis and research findings, it was found that BPKD has complied with the rules and guidelines set out in the issuance of SP2D. In the aspect of transparency, BPKD of West Aceh Regency has provided sufficient information related to the issuance of SP2D. Details of the use of funds, including the purpose of use and recipients of funds, are well documented in the SP2D document. Interested parties can easily access such information, enabling effective monitoring and verification of the use of public funds. In addition, in terms of accountability, BPKD of West Aceh District has ensured proper accountability related to the issuance of SP2D. Accurate and reliable financial reports are also prepared to provide transparent information related to the management of public funds.

Although the results show that the transparency and accountability of SP2D issuance are in line with expected standards, it is important to remember that this evaluation was conducted based on existing systems and procedures. However, continuous efforts should be made to improve transparency and accountability to achieve higher standards. Improvements in the use of information technology, updates to reporting processes, and increased internal monitoring may be steps that can be taken to improve and enhance the SP2D issuance system. Some steps that can be taken to optimize the level of accountability and transparency in SP2D issuance at BPKD West Aceh District include:

- **Improved Financial Reporting:** A clear and structured financial reporting system can improve the level of accountability in SP2D issuance. BPKD can ensure that the financial reports presented include relevant and accurate information about the SP2D issuance process.
- **Improving Access to Information:** Ensure easy and transparent access to information about the SP2D issuance process. This can be done by providing an online portal or platform that allows relevant parties, including fund recipients and the general public, to access information related to SP2D issuance.
- **Improving Communication and Coordination:** Strengthen communication and coordination between parties involved in SP2D issuance. This includes clear and open communication between BPKD, relevant units, fund recipients, and other stakeholders to ensure a comprehensive understanding of the issuance process.
- **Adopt Best Practices:** Benchmarking with similar institutions or organizations to adopt best practices in improving accountability and transparency in SP2D issuance. This could involve exchanging experiences, training, or collaborating with parties that have successfully improved levels of accountability and transparency in similar processes.
- **Awareness and Education:** Conduct awareness and education programs for relevant officials on the importance of accountability and transparency in SP2D issuance. This may include training on the rules, regulations, and ethics in carrying out SP2D issuance duties.

Improved accountability and transparency in the issuance of optimal SP2D allows BPKD of West Aceh District to increase the trust and satisfaction of fund recipients, increase

the effectiveness of supervision, and strengthen the integrity and reputation of institutions in regional financial management.

Level of supervision in the issuance of SP2D

Supervision of local government administration is a process of activities aimed at ensuring that local government runs efficiently and effectively following plans and statutory provisions (Bahruna et al., 2021). Based on the research results, the level of supervision and evaluation at BPKD Aceh Barat shows good performance, and no significant problems were found. Effective supervision and evaluation are important factors in ensuring transparency, accountability, and integrity in SP2D issuance. According to the results of interviews with BPKD West Aceh, it was found that:

1. BPKD Aceh Barat has established an internal monitoring team to monitor and evaluate the implementation of the SP2D issuance process. This team has the task of conducting internal audits, examining data and documents, and providing recommendations for improvement if weaknesses or inconsistencies with applicable regulations are found. BPKD Aceh Barat has an adequate organizational structure to supervise the SP2D issuance process. There is a unit or section specifically responsible for verifying, validating, and monitoring documents related to the issuance of SP2D.
2. BPKD Aceh Barat has been using integrated information systems, such as SIPD (Local Government Information System) which allows for better tracking and monitoring of the SP2D issuance process. With this system, data and information related to SP2D issuance can be accessed easily and transparently by authorized parties.
3. Reporting and Reconciliation: BPKD Aceh Barat regularly reports on the issuance of SP2D to authorized parties, such as the local government, the Supreme Audit Agency (BPK), and other related parties. In addition, reconciliation is also carried out between data recorded in the system and data in the bank to ensure the suitability and accuracy of financial information.

Optimal supervision shows that BPKD West Aceh can minimize the risk of errors and violations in the issuance of SP2D and improve efficiency and effectiveness in local financial management. However, ongoing efforts are needed to improve supervision to keep pace with changing regulations and standards.

CONCLUSION

This study shows that the system and procedures for issuing SP2D at BPKD West Aceh have complied with applicable regulations. The issuance of SP2D is carried out following the provisions stipulated by applicable regulations. Although the systems and procedures are following the regulations, it was found that the effectiveness and efficiency of SP2D issuance are still less than optimal. Especially at the end of the year, officers experience excessive workloads, which can hamper the SP2D issuance process. Regarding technology utilization, BPKD Aceh Barat has adopted an application-based financial system, namely the Local Government Information System (SIPD). SIPD is an application platform specifically designed to support local financial management effectively and efficiently. This application includes various financial-related information such as budget, expenditure, revenue, accounting, and financial reporting. The level of accountability and transparency related to the issuance of SP2D at BPKD Aceh Barat has been running well. No irregularities and abuse of authority by irresponsible officers and individuals were found. Monitoring and evaluation at BPKD Aceh Barat performed well and there were no significant problems. Effective monitoring and evaluation are important factors in ensuring transparency, accountability, and integrity in SP2D issuance. To improve the effectiveness, efficiency, accountability, and transparency of SP2D issuance at BPKD Aceh Barat, it is recommended that improvements and updates to existing

systems and procedures be made. Steps such as careful planning, additional human resources, improved approval processes, utilization of information technology, and increased awareness of the importance of accountability and transparency can be taken to improve the performance of SP2D issuance. Thus, it is expected that SP2D issuance at BPKD Aceh Barat can run more effectively, efficiently, accountably, and transparently, thus supporting better local financial management and increasing the trust of related parties.

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