Management of Financial Administration in the General Bureau of Regional Secretariat North Sulawesi Province in the Digital Era

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ABSTRACT

Regulation Government Number 12 of 2019 Concerning Management Regional Finance also mentions management finance area is whole activities that include planning and budgeting, implementation and administration, reporting and accountability, as well supervision finance area. The purpose of this research is to analyze and describe management administration finance at the General Bureau Regional Secretariat of North Sulawesi Province. The type of research used in this study is descriptive qualitative and the collection technique is by observation, interviews and documentation. Informants in this study are a) Head of the General Bureau Regional Secretariat of North Sulawesi Province, b) Head of Sub-Division of Accounting and Administration of Regional Assets of the General Bureau Regional Secretariat North Sulawesi Province, c) Head Field Planning, Control and Evaluation of Regional Development Bapeda of North Sulawesi Province, and d) Treasurer expenditure General Bureau Regional Secretariat North Sulawesi Province. In general, the results of this research are 1) The management of financial administration at the General Bureau of the Regional Secretariat of North Sulawesi Province has not been effective in accordance with Government Regulation Number 12 of 2019 Concerning Regional Financial Management, this is based on research results that it is known that out of 4 (four) aspects of management financial administration is only the reporting and accountability aspects that have been running effectively while the other 3 (three) aspects are a) Planning and budgeting, b) Implementation and administration, and c) Supervision has not been running effectively, 2) Inhibiting factors management of financial administration at the General Bureau of the Regional Secretariat of North Sulawesi Province are: a) Lack of knowledge of the Head of Finance and Verification Subdivision and lack of accuracy and thoroughness of TAPD b) Limited HR of the Regional Government Budget Team, namely from the North Sulawesi Province Regional Finance and Assets Agency and the North Sulawesi Provincal Bappeda, as well as limited human resources working at the North
Sulawesi Provincial Inspectorate (PPUD and Auditor) c) Inadequate financial administration management facilities where the internet connection network system is weak in SIMDA North Sulawesi Province, d) The last inhibiting factor is the low performance of human resources, namely slowness in collecting worksheets, inaccuracy of spending treasurers and PPK, low time discipline of financial managers in issuance, SPD and SP2D finalization.

Keywords: administration, digital, finance, management,

INTRODUCTION

Regional Governments throughout Indonesia, including the Regional Government of North Sulawesi Province, in carrying out their main tasks and functions as well as carrying out the wheels of government through their program of activities, are unlikely to run effectively and efficiently if they are not supported by an adequate budget. With this budget, of course it is hoped that each local government can realize the vision and mission and national goals, namely equitable development in all fields which in the end is expected to be able to improve people’s welfare. This is reinforced by the opinion of Mardiasmo (2014) which states that the government in carrying out its main tasks and functions must be supported by an adequate budget both in terms of quality and in terms of quantity. Regional financial management as explained above, is in line with Government Regulation Number 12 of 2019 concerning Regional Financial Management which also states that regional financial management is the entire activity which includes planning and budgeting, implementation and administration, reporting and accountability, as well as regional financial supervision. The stages of regional financial management, from planning to supervision, are very important in order to create regional financial management in accordance with good principles governance, namely accountability, transparency, responsiveness, effectiveness, efficiency and participation, financial administration management to be clean and free from KKN practices. Citing the opinion of Mardiasmo (2019) which states that financial administration management is very important so that the budget set to finance all program needs can be realized and in accordance with its designation and does not deviate from the applicable laws and regulations.

One of the OPDs that has the obligation to manage financial administration at the provincial level, including North Sulawesi Province, is the General Bureau of the Regional Secretariat of North Sulawesi Province. Based on North Sulawesi Governor Regulation Number 45 of 2019 concerning Position, Organizational Structure, Duties and Functions and Work Procedures of the Type A Provincial Secretariat of North Sulawesi Province, it is stated that the General Bureau of the Regional Secretariat through the Financial and Asset Administration Section has the task of managing and implementing financial administration affairs starting from planning to supervision as stipulated in the Government Regulation of the Republic of Indonesia Number 12 of 2019 concerning Regional Financial Management.

The problem now is based on data that the authors obtained from the BPK RI (2020) which states that almost all local governments in Indonesia, from the Provincial to Regency/City levels, have the same symptom, namely "weak management of financial administration" from the planning stage to the monitoring stage, namely: 1) There are still regional budgets that until the end of the period have not been absorbed into activity programs, besides that there are still errors in inputting activity program account codes, as well as budget amounts in activity programs that are not in accordance with the applicable accounting standard book, this is indicated due to the lack of
maturity in planning the program of activities made by the OPD which was caused by the inaccuracy of the relevant agencies at the planning stage. 2). There are still OPDs that are less orderly in management financial administration in terms of lack of discipline, accountability, not in accordance with accounting standards and applicable regulations, this is indicated because of weak supervision carried out by related agencies.

Further information based on the Indonesian Corruption report Watch (ICW) (2020) stated that the Provincial Government is the institution that most often commits corruption, during the first semester of 2020 there were 169 cases of corruption in the regions with a total nominal state loss of IDR 39.2 trillion. The above phenomenon does not rule out the possibility that the General Bureau of the Regional Secretariat of North Sulawesi Province will also occur. The results of the preliminary observation that the author conducted on February 16 2022 found several problems related to the management of financial administration at the North Sulawesi Regional Secretariat General Bureau, which can be seen: Planning stages and budgeting: the management of regional financial administration at the planning and budgeting stages at the North Sulawesi Provincial Secretariat General Bureau is indicated to be less effective, this can be seen in the 2021 period, the General Bureau is late in carrying out the input process Renja and RKA at SIMDA, besides that there is still a budget for program activities for the 2021 period which costs funding for activity programs whose nominal value is not in accordance with applicable accounting standards, this problem is indicated due to a lack of understanding of the Head of Finance and verification and lack of accuracy or accuracy of the Regional Government Budget Team namely the North Sulawesi Province Regional Finance and Asset Agency which collaborated with the North Sulawesi Provincial Bappeda when conducting verification and RKA assistance submitted by the General Bureau of the North Sulawesi Regional Secretariat. This is in contrast to Government Regulation Number 12 of 2019 concerning Regional Financial Management Article 101 which reads (1) RKA SKPD that has been prepared by the SKPD head is submitted to TAPD through the PPKD (Provincial Regional Financial Agency) for verification. (2) Verification as conducted by TAPD for study suitability between RKA SKPD and: analysis standard shopping, standard price units, and planning BMD needs.

Next stages implementation and administration: management administration finance area on stage implementation and administration in the General Bureau Regional Secretariat North Sulawesi province is also indicated not enough walk effective, p the seen mechanism Request payment shopping UP, GU, TU and LS on shopping goods and services need quite a long time for could resolved until realized budget through SP2D. it caused by several matter including a) System network simda who experienced trabel (connection network disconnected ), b) Officer manager finance often no be in place work , fine because there is affairs personal nor because exists Policy system Work From Home (WFH) during a pandemic Covid - 19 , so verification file , terminal SPD and SP2D files become late and have an impact on the slow disbursement process budget as well as too late settlement report finance, this leave behind with Regulation Government Number 12 of 2019 Concerning Management Regional Finance Article 149 (2) which reads SP2D issuance is no later than two days since SPM received. Next stages supervision: in the management process administration finance area on stage supervision not enough walk effective, p the look, Inspectorate North Sulawesi Province as institution government internal control area not enough active do inspection in a manner periodically i.e. per semester (6 months once), so as in the Finance and Regional Assets Section it is lacking Act firm as well as still give tolerance and flexibility if there is
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less OPD file at the moment submission UP, GU, TU and LS. This is contrary to PP No. 12 of 2019 concerning Management Finance area of Article 158 which reads in framework implementation expenditure, the Proxy of BUD is obligated for: a). Researching completeness order payment issued by the head of SKPKD, b). Test truth calculation expenditure Listed financing _ in order payment and c). Refuse disbursement of funds, if order payment on expenditure financing no Fulfill stipulated requirements.

Management administration Effective and efficient finance is absolutely necessary in carrying out government activity programs, because basically the budget managed by the government includes the Province of North Sulawesi. sourced budget from society, because that already properly management administration finance area start from stages planning until supervision done with as good well, accordingly with applicable regulations as has been poured in Regulation Government Number 12 of 2019 Concerning Management Regional Finance. With exists management administration finance area start from stages planning until supervision expected finance managed area Local Government through the existing OPDs, more quality, just right target, accountable, remote from eventual deviation expected could touch interest society and leads to prosperity Public particularly in North Sulawesi Province'.

Refer background behind problem above, then research it is focused on the problem management administration finance at the General Bureau North Sulawesi Provincial Secretariat with indicators 1) Planning and budgeting, 2) Implementation and Administration, 3) Reporting and accountability, 4) Supervision. Starting from the background above, the formulation of the problem in this study is how is it managed administration finance at the General Bureau North Sulawesi Provincial Secretariat? The purpose of this study is to analyze and describe management administration finance digitally at the General Bureau North Sulawesi Provincial Secretariat.

METHOD

Approach Study
The research data that the authors used in this study is a qualitative descriptive research approach, namely research that is used to see conditions, situations, natural objects, where the researcher is the key instrument. The method of data collection is carried out by means of triangulation (combined), as well as inductive in nature, where research emphasizes the meaning of generalizations in general and then diatric specifically ( Sugiyono, 2013: 12). The use of qualitative research methods is due to the fact that in analyzing research results it is descriptive or illustrates with interview measuring tools. This means that in this study aims to analyze and describe management administration financial and f inhibiting actors in management administration finance at the General Bureau North Sulawesi Provincial Secretariat. In summary, because researchers want to see and explain a process by using indicators not to assess the influence or relationship between indicators/variables, this research is qualitative in nature.

Research sites
The research location was carried out at the General Bureau Regional Secretariat of North Sulawesi Province. Research time namely in April 2022, carried out for a period of 2 (two) months from the time the revision of the proposed seminar was approved. Data collection techniques in this study used 3 (three) methods including the following:
1. Observation

Observation is conducting direct research by observing the object of research to obtain accurate information data. Types of observation according to the role of the observer according to Sugiyono (2013) are divided into 3 (three) namely a) Observation participation: is activity observations made by the observer, where researcher /observer involved in a manner direct and active in object under study, b) Non-participant observation, where researcher /observer in collect the data it needs no follow active inside part activity (only observe from far ), c) Observation quasi participation: observation where the observer seems to be participate actual participation only pretend just in observing activity.

Type researcher's observation Use in study this is non-participant observation, reasons because researcher in collect the data it needs no follow active inside part activity (only observe from far). Researcher of course present in a manner physically in place incident, however only observe as well as do recording in a manner systematic to the information obtained. In this study, researchers have made observations of situations, circumstances, descriptions about management administration finance at the General Bureau Regional Secretariat of North Sulawesi Province.

2. In-person Interview Deep (Indepth Interview).

Interview deep, (Indepth-Interview) is method frequent data collection used in study qualitative. Interview is the process of acquiring description for aim study with method ask answer while stare advance Among interviewer with informant or the person being interviewed. On research this researcher uses semi-structured interview guide, that is researcher has prepared draft / draft interview especially first, however if there is interview list development in the research field consider necessary, then researcher will add it at a time study going on.

The targets to be interviewed in this study were 4 (four) people, namely a) Head of the General Bureau of the Regional Secretariat of North Sulawesi Province, b) Head of the Accounting and Administration Subdivision Regional Assets General Secretariat Bureau of North Sulawesi Province, c ) Head Regional Development Planning, Control and Evaluation Sector Regional Development Planning Board of North Sulawesi Province, and d) Expenditure Treasurer of the General Secretariat Bureau of North Sulawesi Province . As for information that the author will explore on this interview is information regarding: a) Management administration finance at the General Bureau Regional Secretariat of North Sulawesi Province, and b) Inhibiting factors in management administration finance at the General Bureau North Sulawesi Provincial Secretariat.

3. Documentation

Documentation according to Sugiyono (2013) is a data collection tool that uses documentation sources to obtain the necessary data in order to support research. The data that the author obtained from the documentation method is data regarding management administration finance, theoretical books on administration, finance region and government area as well as Regulation policy Government Number 12 of 2019 Concerning Management Regional Finance and photos moment study going on in the field.

Resources

The research focus is the concentration of focus on the essence of the research to be Informant sources in this study were selected purposively namely determining the informants to be interviewed on research objects related to the problem or research focus. The reason researchers use purposive aims to take informants objectively, with the assumption that the informants taken

International Journal of Information Technology and Education (IJITE)
Volume 2, Number 1, December 2022
e-ISSN: 2809-8463
are representative for the researcher, so that direct data collection at the source of the data can be carried out proportionally for the sake of research accuracy. In addition, the data used in this study is homogeneous data, meaning that the data used in this study are the same, so that the informants interviewed are quite partial. As for the sources of information or informants who are considered to represent and relate to the problems of this research are a) Head of the General Bureau of the Regional Secretariat of North Sulawesi Province, b) Head of Sub-Division of Accounting and Administration of Regional Assets of the General Bureau Regional Secretariat North Sulawesi Province, c) Head Field Planning, Control and Evaluation of Regional Development Bapeda of North Sulawesi Province, and d) Treasurer expenditure General Bureau Regional Secretariat North Sulawesi Province.

Data analysis

1. Data reduction.

Data reduction is done by focusing research results on things that are considered important by researchers. Data reduction aims to facilitate understanding of the data that has been collected from the results of field notes by summarizing and classifying according to the problems and aspects of the problems studied. In this study, researchers will summarize and classify problems related to a) Management of financial administration at the General Bureau of the Regional Secretariat of North Sulawesi Province, and b) Inhibiting factors in managing financial administration at the General Bureau of the Regional Secretariat of North Sulawesi Province with the focus of his research is seen from aspects: 1) Planning and budgeting, 2) Implementation and administration, 3) Reporting and accountability and 4) Supervision

2. Data Presentation

Presentation of data is a collection of information that gives the possibility of drawing conclusions and taking action. In this study, technically the data that has been organized into a data analysis matrix will be presented in the form of narrative text, images, tables and charts. Presentation of data is done by describing the findings in interviews with informants and presenting documents as supporting data. In this study the researcher will describe the findings related to a) Management of financial administration at the General Bureau of the Regional Secretariat of North Sulawesi Province, and b) Inhibiting factors in managing financial administration at the General Bureau of the Regional Secretariat of North Sulawesi Province through interviews with informants, which have been poured into narrative text on the results of the research and discussion and has been supported by photo documentation in the attachments.

3. Display Data

Display data or presentation of data is also a step from technique qualitative data analysis. Display data is activity moment data set is compiled in a manner systematic and easy understood, so give possibility produce conclusion. Display data form can form text narrative (form notes field), matrix, graph, network or chart. Through Display data, then later the data will be organized and structured in pattern relationship, so will the more easy understood.

4. Data Validity

The validity of the data is essentially a multi-method approach used by researchers when collecting and analyzing data. The validity of this data is not only used to check the correctness of the data, it is also used to enrich the data. In this study the authors carried out the validity of the data by interviewing a) Head of the General Bureau of the Regional Secretariat of North Sulawesi Province, and b) Head of the Accounting and Administration Subdivision Regional Assets of the
Regional Secretariat General Bureau of North Sulawesi Province, then the researcher will confirm the answer with a) Head Regional Development Planning, Control and Evaluation Sector Bapeda of North Sulawesi Province, and b) Expenditure Treasurer of the General Bureau of the Regional Secretariat of North Sulawesi Province.

5. Draw a conclusion
After do stages above, then Step end is researcher interesting conclusion from results research. On research this researcher will do make conclusion about a) Management administration finance at the General Bureau Regional Secretariat of North Sulawesi Province, and b) Inhibiting factors in management administration finance at the General Bureau North Sulawesi Provincial Secretariat.

RESULTS AND DISCUSSION

Aspects of Planning and Budgeting
The planning and budgeting aspect as a reference for the focus of this research is to measure the extent to which the General Bureau of the Regional Secretariat of North Sulawesi Province has effectively managed financial administration at the planning and budgeting stages, namely the sections of the General Bureau of the Regional Secretariat of North Sulawesi Province in a timely manner in making Work Plans (Renja) and prepare a Budget Work Plan (RKA) as a basis for making Budget Implementation Documents (DPA), on time in the process of inputting Renja and RKA in SIMDA at the North Sulawesi Province Regional Financial and Asset Agency, Regional Government Budget Team consisting of Financial Agencies and Regional Assets of North Sulawesi Province in collaboration with Bappeda of North Sulawesi Province actively carry out verification and assistance of the RKA submitted by the General Bureau of the North Sulawesi Provincial Secretariat so that the budget presented in the RKA to finance the General Bureau’s activity program meets the requirements in accordance with the accounting standards in force. The results of the author's interview with Reiner Nicko Dondokambey as Head of the General Bureau of the Regional Secretariat of North Sulawesi Province stated that: Planning and budgeting is the first stage of managing financial administration in government agencies, including the General Bureau of the Regional Secretariat of North Sulawesi Province. Regional planning and budgeting reflect the effectiveness of good regional financial management. At this stage sections such as the Finance and Asset Administration Section, the Administration Section and the Household Section at the General Bureau of the Regional Secretariat of North Sulawesi Province make Renjas which contain information on what program activities will be carried out along with their budget requirements, after which the respective Renjas – each of these parts is compiled into the RKA and submitted to the Pemda Budget Team, in this case, the North Sulawesi Province Regional Finance and Assets Agency in collaboration with the North Sulawesi Provincial Bappeda to verify and assist whether the proposed RKA is feasible and meets the requirements to be submitted as a DPA. The cliche problem at the planning and budgeting stage is the slowness of the fields in preparing the Renja, this has an impact on the delay in the collection of RKA, which in turn has an impact on delays in the Regional Finance and Asset Agency in issuing the DPA as a guide for agencies to disburse budget needs. (Interview April 25, 2022).
Still Reiner Nicko Dondokambey as Head of the General Bureau of the Regional Secretariat of North Sulawesi Province stated:

Another problem that often arises in the management of financial administration, especially at this planning and budgeting stage, is the lack of accuracy or accuracy of the Regional Government Budget Team from the Regional Financial and Asset Agency of North Sulawesi Province in collaboration with Bappeda of North Sulawesi Province when carrying out verification and assistance so that they still find financing for activity programs whose nominal value is not in accordance with the applicable accounting standards if this is the case then at the end of the year a budget repatriation process is carried out. For example, in 2021 there was budget repatriation of Rp. 1,800,000, due to an overpayment of the asset manager's honorarium of Rp. 150,000 per month, and an overpayment of honorarium for informants, trainers and committee members of Rp. 8,500,000, for marching band coaching and training activities. Furthermore, another problem is the delay in the process of inputting RKA at SIMDA which is at the Regional Finance Agency, where the SIMDA server or network often experiences traffic, namely network disconnection, and again this has an impact on the ineffectiveness of the planning and budgeting process (Interview April 25, 2022).

The above statement was justified by Stenly Polandos as the Head of the Sub-Section of Accounting and Regional Asset Management of the General Bureau of the Regional Secretariat of North Sulawesi Province, stating: The General Bureau of the Regional Secretariat of North Sulawesi Province in managing financial administration the first stage is to carry out the planning and budgeting process, starting with making work plans for each section in the general bureau, then making it into the RKA, finally after being ratified by the legislature (DPRD North Sulawesi Province) then the General Bureau of the Regional Secretariat of North Sulawesi Province obtains a DPA which contains program activities along with the number of budget requirements for one fiscal year. It is true that the planning and budgeting stages were not running effectively, this was due to a number of obstacles, starting from the slow pace of preparing work plans, which hampered the process of collecting RKA and issuing DPA. In addition, there was an error in determining the amount of the budget for the programs and activities submitted to the RKA, which was due to the lack of knowledge of the Head of Finance and Verification Subdivision and the lack of accuracy of the Regional Government Budget Team when verifying and assisting the RKA at the Regional Finance and Asset Agency (Interview April 25 2022).

In line with the opinion of Renly Mentang as the Expenditure Treasurer of the General Bureau of the Regional Secretariat of North Sulawesi Province stated that: One of the important points in the management of regional financial administration is the planning and budgeting stage, this is very important because in the planning and budgeting process this becomes a reference for OPD to finance program activities for the next 1 year period. The problem is now the slowest of each section in the General Bureau in the process of making work plans which has an impact on delays in submitting RKA, plus the lack of knowledge of the Head of Finance and Verification Subdivision regarding the size of the nominal budget for program activities in accordance with applicable accounting standards. Therefore, the accuracy and thoroughness of the Pemda Budget Team are required when verifying and assisting the RKA at the Regional Finance and Asset Agency and Bappeda, to review the RKA that has been prepared and submitted by the OPD, so that the budget presented in the RKA that has been approved becomes the APBD, and poured into the DPA is not in accordance with the applicable financial accounting principles. The results of our observations so far, related agencies such as the Regional Finance Section and Bappeda are less effective in
conducting outreach and evaluation related to the preparation of the RKA. As a result, there are still planning and finance subdivision heads who only rely on the copy-paste method from fellow planning subdivision heads or finance subdivision heads, without knowing or understanding the contents of the RKA that has been made. Therefore, do not be surprised if there are the same nominal budget but different activity programs, and vice versa, there are also the same activity programs but different nominal budgets, and of course, this has the potential to become a finding if there is an audit carried out by the regional financial supervisory institution such as the Inspectorate and BPK RI so that it has an impact on the return of the budget (Interview on 26 April 2022).

Likewise, Ocvy Leke as Head of Planning, Control and Evaluation of the Regional Development Planning Agency of North Sulawesi Province stated: The regional financial management cycle consists of stages of activities that are related to one another, the first stage is the planning stage. After the RPJMD is established, the local government prepares a Regional Government Work Plan (RKPD) which is an elaboration of the RPJMD for a period of 1 (one) year referring to the Government Work Plan. Based on the RKPD, the regional head drafts the general policy of the APBD. The APBD general policy draft which has been discussed by the regional head with the DPRD is then agreed upon to become the APBD General Policy (KUA). Based on the general policy of the APBD that has been agreed upon, the local government and the DPRD discuss the draft priority and temporary budget ceiling (PPAS) submitted by the regional head. Then the regional head issued a guideline for preparing the SKPD RKA as a guideline for the SKPD head to prepare the RKA-SKPD based on the memorandum of understanding. After the RKA-SKPD has been drawn up, the next step is to plan the regional regulations regarding the APBD and the draft regional head regulations regarding the elaboration of the APBD. The planned regulation will be evaluated and then stipulated by the regional head to become a regional regulation regarding the APBD and a regional head regulation regarding the elaboration of the APBD (Interview on 26 April 2022).

Furthermore, Ocvy Leke as Head of Planning, Control and Evaluation of the Regional Development Planning Agency of North Sulawesi Province stated: With regard to OPD, the first stage carried out by OPD is to prepare an RKA for one period of the fiscal year, in which this RKA contains the activity programs of each OPD for the next 1-year period, as well as the nominal budget needed to carry out the activity program. Our task as the planning agency is to collect and evaluate the RKA of each OPD before entering into the RAPBD and APBD stages. During this planning stage, we did not work alone but collaborated with the Regional Finance and Asset Agency (Bakeuda) of North Sulawesi Province to jointly assess, evaluate, fairness and validity of the budget amount proposed by each OPD. This planning, the task can be said to be quite heavy, bearing in mind that it requires precision and thoroughness, so that the budget proposed by each OPD does not deviate from the applicable regulations, and is in accordance with OPD needs. However, it must be admitted that the verification process, this RKA assistance, especially in 2021, is not running optimally, this is related to several obstacles, one of which is the limited human resources, as it is known that the number of OPDs in North Sulawesi Province is as many as 48 OPDs, consisting of secretariats, offices, agencies, bureaus and hospitals. Apart from that, the atmosphere of the Covid-19 outbreaks where there is a policy or prohibition on crowds that have the potential to gather people is also an obstacle for us to carry out RKA verification and assistance activities at this planning and budgeting stage. Therefore, this kind of problem is a big homework
for us on how in the coming years the planning and budgeting stages can run effectively so that the management of financial administration at each OPD at the planning and budgeting stages can run optimally (Interview on 26 April 2022).

The Regional Head is assisted by the Regional Government Budget Team (TAPD) led by the Regional Secretary. In its implementation, TAPD consists of regional planning officials, in this case, Bappeda. There are also Regional Financial Management Officers (PPKD) in this case the Regional Finance and Asset Agency, and officials at other SKPDs as needed. The tasks of TAPD include: a). Discuss regional financial management policies, b). Drafting and discussing KUA drafts and KUA amendment plans, c). Prepare and discuss the PPAS draft and PPAS amendment draft d). Verify RKA-SKPD, e). Discuss the APBD draft, APBD amendment draft, and APBD accountability draft, f). Discuss the results of the APBD evaluation, APBD changes, and APBD Accountability, g). Verify the draft DPA-SKPD and draft changes to the DPA-SKPD, h). Prepare regional head circulars regarding guidelines for preparing RKA, i). Carry out other tasks in accordance with the provisions of the legislation.

From the results of the research and interviews above, it can be seen that the management of the financial administration of the General Secretariat Bureau of North Sulawesi Province at the planning and budgeting stages was not effective. Had an impact on delays in the Regional Finance and Asset Agency in issuing DPA as a guideline for agencies to disburse budget requirements after the ratification of the Raperda APBD to become APBD. In addition, it was also found that funding for activity programs whose nominal value did not comply with applicable accounting standards, in 2021 the General Secretariat Bureau of North Sulawesi Province returned a budget of IDR 1,800,000, due to an overpayment of the asset manager honorarium of IDR 150,000 @ month, as well as overpayment of honoraria for informants, trainers and organizers of Rp. 8,500,000, in marching band coaching and training activities, this problem is indicated due to a lack of understanding of the Head of Finance and verification and lack of accuracy or accuracy of TAPD, namely the Regional Finance and Assets Agency of North Sulawesi Province who collaborated with Bappeda of North Sulawesi Province when conducting verification and RKA assistance submitted by the General Bureau of Regional Secretariat of North Sulawesi Province.

The lack of optimal TAPD when verifying and assisting RKA submitted by OPD was due to limited human resources, as it is known that the number of OPDs in North Sulawesi Province is 48 OPDs, consisting of secretariats, agencies, agencies, bureaus and hospitals. Apart from that, the atmosphere of the Covid-19 outbreaks where there is a policy or prohibition on crowds that have the potential to gather the public becomes an obstacle to carrying out RKA verification and assistance activities at the planning and budgeting stages. Furthermore, the ineffectiveness of the planning and budgeting stages is the delay in the process of inputting the RKA at SIMDA which is in the Regional Financial and Asset Agency of North Sulawesi Province, because the SIMDA server or network often experiences traffic jams, namely network disconnection.

Aspects of Implementation and Administration
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The aspect of implementation and administration as a reference for the focus of this research is to measure the extent to which the General Bureau of the Regional Secretariat of North Sulawesi Province has effectively managed financial administration at the implementation and administration stage, namely the extent to which the General Bureau has appointed regional Financial Implementing and Administration Officers which include: a). Financial Administration
Officer (PPK) who is authorized to carry out the financial administration function at the General Bureau, b). Activity Technical Implementation Officer (PPTK) who is authorized to carry out one or several activities of a program in accordance with their field of work, c). Officials who are authorized to sign a proof of cash receipts and other valid receipts, in this case, the Head of the General Bureau as Budget User (PA) and d). Assistant Treasurer for receipts and/or assistant treasurer for expenses.

Furthermore, the focus of research on the implementation and administration aspects is to measure the extent to which the Regional Finance Implementing and Administration Officer at the North Sulawesi Regional Secretariat General Bureau have carried out its main duties and functions and to what extent the General Bureau’s expenditure treasurer has effectively prepared documents completeness of files for the budget disbursement process (Add Money/TU, Change Money/GU, Direct Spending/LS), both at the stages of making SPD (Provision of Funds), SPP (Payment Request Letter), Payment Order (SPM), Fund Disbursement Order (SP2D) or Accountability Letter (SPJ) as well as discipline in paying taxes in accordance with statutory provisions.

Lastly, the focus of the research on implementation and administration aspects is to measure the extent to which the Regional Financial and Asset Management Agency of North Sulawesi Province has appointed Regional Financial Implementing and Administration Officers, namely a). Officials authorized to sign the SPD, b) Officials authorized to sign the SP2D, in addition to measuring the extent of the readiness and effectiveness of the North Sulawesi Province Regional Financial and Asset Agency to authorize and finalize the issuance of the SPD and SP2D in a timely manner in accordance with laws and regulations applicable. The results of the author’s interview with Reiner Nicko Dondokambey the Head of the North Sulawesi Regional Secretariat General Bureau stated that: The General Bureau of the Regional Secretariat of North Sulawesi Province in implementing and administrating regional finance has appointed Regional Financial Implementing and Administration Officers who include: a). PPK who is authorized to carry out the financial administration function at the General Bureau, b). PPTK who are given the authority to carry out one or several activities of a program in accordance with their field of work, c). Officials who are authorized to sign proof of cash receipts and other valid receipts, in this case, we as Plt. Head of the General Bureau as well as PA and d). Assistant Treasurer for expenses (Interview, April 25, 2022).

Still, according to Reiner Nicko Dondokambey as Head of the North Sulawesi Regional Secretariat General Bureau stated: The implementation and administration of regional finance is a very crucial stage in managing regional financial administration, how come at this stage it takes hard work from the Expenditure Treasurer along with PPK, PPTK and PA to jointly carry out authorization, and prepare documents, completeness of the files for the budget disbursement process (TU, GU, LS), both at the stages of submitting SPD, making SPP, SPM, and completeness of SPJ. Even though there are several obstacles in the process of implementing and administrating regional finance, we understand that human error is a necessity in the application process. The problems that often arise are the errors of the Expenditure Treasurer in inputting the nominal amount of the budget to be submitted to both TU, GU, and LS, as well as errors in inputting activity program account codes in addition to delays in depositing taxes in accordance with statutory provisions. Furthermore, the problem that often arises during the implementation and administration of regional finance is that there are frequent delays in the budget disbursement process, especially during the issuance and finalization of the SPD and SP2D from the Regional Finance Agency of North Sulawesi Province, we do not understand whether this delay is due to the application system. SIMDA does not support or has limited human resources, managing the issuance
and processing of SPD and SP2D. Even more, ironically, delays in the issuance and finalization of the SPD and SP2D can even occur for a period of 1 or even 2 weeks, and this of course hampers program activities which in fact require a budget to implement (Interview, 25 April 2022).

The above statement was justified by Stenly Polandos as the Head of the Sub-Section of Accounting and Administration of Regional Assets of the Regional Secretariat General Bureau of North Sulawesi Province, stating: Responding to the stages of implementation and administration of regional finance, the General Bureau of the Regional Secretariat of North Sulawesi Province has formed a Satker level Regional Financial Management Officer, consisting of PA, in this case, the Head of Bureau who is in charge of signing the complete SPJ, besides that PPK and PPTK have also been formed to carry out the verification and signing of the SPP and SPM submission files. Furthermore, the expenditure treasurer of the General Bureau has also made every effort to prepare documents for the completeness of the files for the budget disbursement process (TU, GU, LS), both at the stages of making SPD, SPP, SPM, SP2D and SPJ. However, it must be admitted that sometimes there are errors in preparing documents, completeness of the files for the budget disbursement process carried out by the Spending Treasurer as well as delays in depositing taxes in accordance with statutory provisions (Interview April 25, 2022).

Furthermore, according to Stenly Polandos as the Head of the Sub-Section of Accounting and Administration of Regional Assets, the Regional Secretariat General Bureau of North Sulawesi Province stated: We are fully aware that the process of implementing and administering finance requires tiered stages and it is not impossible that it will take quite a long time to reach the budget disbursement stage. However, what needs to be underlined here is that every process in the implementation and financial administration, of course, already has an SOP, for example, when issuing the SPD or SP2D, if you refer to the SOP that was in effect when processing the issuance, the SP2D finalization is 2 working days after the files are declared complete. However, the facts that occur in the field, the processing time, issuance, and finalization of SPD and SP2D take a long time, so it has an impact on the implementation of activity programs, such as routine Office Administration program activities (printing, duplicating, binding, photocopying, cleaning services, electricity, water) and so forth. It is our hope that in the future this will serve as evaluation material for the North Sulawesi Province Regional Financial and Asset Management Agency so that it pays more attention to the financial implementation and administration process, especially from the "time" aspect of processing, issuing and finalizing the SPD and SP2D so that the activity programs in the OPD can run according to what is expected (Interview April 25, 2022).

In line with the opinion of Renly Mentang as the Expenditure Treasurer of the General Bureau of the Regional Secretariat of North Sulawesi Province stated that: The General Bureau of the Regional Secretariat of North Sulawesi Province in carrying out the stages of implementing and administering regional finance has formed a financial management team consisting of PA, PPK and PPTK, we do not deny that in the implementation and administration of regional finance as a process for budget disbursement both UP, GU, TU and LS sometimes make mistakes that are not intentional, such as errors in inputting nominal values, programs, activities, which have an impact on the return of filings by the Regional Financial and Asset Agency for the Province of Sulawesi. Another phenomenon is the delay in paying taxes in accordance with statutory provisions. Furthermore, the implementation and administration of finance, especially in the mechanism for requesting payments for UP, GU, TU and LS expenditures, take quite a long time to be completed until the budget is realized. We consider file verification, and finalization of SPD and SP2D files to be very slow, resulting in a slow process of disbursement of the budget and delays in the
implementation of program activities. This is caused by a number of things, including a) The Simda network system is experiencing trouble (network connection is lost), b) Financial management officials are often not at work, either due to personal matters or due to the Work From Home (WFH) system policy in during the Covid-19 pandemic, c) Lack of delegation of authority if a financial management official is not present (Interview on 26 April 2022).

Likewise, Ocvy Leke as Head of Planning, Control and Evaluation of the Regional Development Planning Agency of North Sulawesi Province stated: We do not deny that the stages of implementation and administration, so far, have not been in accordance with existing procedures, these problems have arisen from both parties, starting from the unpreparedness of the OPD through the expenditure treasurer in preparing paperwork, the requirements for both UP, GU, TU and LS as well as unpreparedness Regional Finance and Asset Agency for North Sulawesi Province in processing requests for payment of UP, GU, TU and LS expenditures submitted by OPD through the expenditure treasurer. Our observations are that so far there are treasurers of expenditure from OPD who do not complete the requirements and are late in submitting SPD, SPP and SPM. In addition, we consider the time for processing, issuing, and finalizing SPD and SP2D from the Regional Finance and Assets Agency for North Sulawesi Province, which is caused by limited human resources, and lack of discipline from management officials from the aspect of time to constraints on work facilities such as the SIMDA financial application network which often experiences interruptions (Interview April 26, 2022).

The following can be described in a drawing of the flow of aspects of implementation and administration has already made with the Minister of Home Affairs Regulation concerning Technical Guidelines for Regional Financial Management (Implementation and Administration of Regional Finances). Referring to the Regulation of the Minister of Home Affairs concerning Technical Guidelines for Regional Financial Management, the Implementation and Administrative stage of Regional Finance starts from the SPD submission stage by the satker, then after the SPD has been finalized, the satker prepares the SPP and SPM files, after the SPM is declared eligible and passes filing by the Finance Agency and Regional Assets are then issued SP2D, the last is the bookkeeping process then the Accountability Report (LPJ) or Accountability Letter (SPJ).

The results of the research and interviews above show that the management of financial administration at the North Sulawesi Regional Secretariat General Bureau at the implementation and administration stages includes the following: a) The North Sulawesi Regional Secretariat General Bureau has prepared regional financial management officials consisting of PA, PPK and PPTK which has the task of verifying and signing the SPP, SPM and SPJ submission files, b) Unpreparedness of the North Sulawesi Regional Secretariat General Bureau through the expenditure treasurer in preparing filings, requirements for both SPD, SPP and SPM and SPJ submissions (UP, GU, TU and LS), the spending treasurer of the North Sulawesi Regional Secretariat General Bureau sometimes does not complete the requirements, errors occur in inputting nominal budgets and errors in inputting program and activity account codes and there are delays in depositing taxes, c) Unpreparedness of the Regional Financial and Assets Agency of North Sulawesi Province in processing p.s requests for payment of UP, GU, TU and LS expenditures submitted by the General Secretariat Bureau of North Sulawesi Province through the treasurer of expenditure, processing time, issuance, SPD and SP2D processing from the Regional Financial and Assets Agency of North Sulawesi Province are considered slow, it can take more time from 1-2 weeks, even though if you refer to the applicable SOP, the SP2D issuance time is 2 working days.
The impact of the delay in issuing the SP2D was the delay in the budget disbursement process which resulted in delays in the North Sulawesi Regional Secretariat General Bureau in implementing program activities. The indications of the causes of the slowness of the North Sulawesi Province Regional Financial and Asset Agency in issuing SP2D include limited human resources, lack of discipline of management officials from the aspect of time to constraints on work facilities such as the SIMDA financial application network which often experiences interruptions. The results of this study indirectly indicate that the management of the financial administration of the North Sulawesi Regional Secretariat General Bureau at the implementation and administration stages has not been fully effective.

**Aspects of Reporting and Accountability**

The aspect of reporting and accountability as a reference for the focus of this research is to measure the extent to which the North Sulawesi Regional Secretariat General Bureau has effectively made financial reports and accountability in the form of Budget Realization Reports (LRA), Balance Sheets, and Notes to Financial Statements (CaLK) in addition to it to measure the extent to which the North Sulawesi Regional Secretariat General Bureau is timely and not late in submitting reports and financial accountability.

The results of the author’s interview with Reiner Nicko Dondokambey the Head of the North Sulawesi Regional Secretariat General Bureau stated that: Financial reports are a form of accountability for state/regional financial management for a period. Based on the applicable laws and regulations, financial reporting and accountability to OPDs that use the APBD budget at least contain the Balance Sheet LRA, as well as CaLK. For the 2021 period and the previous period, the General Secretariat Bureau for North Sulawesi Province has made financial reporting and accountability, such as the Balance Sheet LRA, and CaLK and collected approximately 1 month after the end of the fiscal year, meaning that there is no delay in reporting and financial accountability (Interview April 25, 2022).

The above statement was justified by Stenly Poladors as the Head of the Sub-Section of Accounting and Administration of Regional Assets of the Regional Secretariat General Bureau of North Sulawesi Province, stating: Financial and accountability reports are structured reports on OPD's financial position and transactions. The financial and accounting reports of the North Sulawesi Regional Secretariat General Bureau have been prepared annually and are never late. Reporting and accountability for providing information regarding the Balance Sheet LRA, as well as CaLK for a period. Financial and accountability reports are also used to compare realized revenues and expenditures, as well as assess financial conditions, evaluate the effectiveness and efficiency of reporting entities, and help determine compliance with laws and regulations (Interview on 25 April 2022).

In line with the opinion of Renly Mentang as the Expenditure Treasurer of the General Bureau of the Regional Secretariat of North Sulawesi Province stated that: One form of obedience in using and managing regional finances is to make financial reporting and accountability in the form of LRA, Balance Sheet, and CaLK, as regional financial managers, in this case, the expenditure treasurer of the General Bureau of the Regional Secretariat of North Sulawesi Province, has made every effort to make and collect financial reports and accountability in a timely manner, we hope that with financial reporting and accountability it can be feedback for every OPD in North Sulawesi Province so that they can use the regional financial budget as effectively as possible in the activity programs that have been made at the planning stage so that the use of regional finances can be
utilized as well as possible, not deviating from the applicable regulations so that the use of regional finances becomes accountable according to needs (Interview April 26, 2022).

Likewise, Ocvy Leke as Head of Planning, Control and Evaluation of the Regional Development Planning Agency of North Sulawesi Province stated: The State/Regional General Treasurer's Financial Report consists of at least: a) LRA, namely a report that describes or presents the realization of income, expenditure and financing during a period and is compared with the budget and with the realization of the previous period, b) The balance sheet presents assets, debts, and equity of funds compared to the previous period, and c) CaLK is an integral part of the financial statements which provides information regarding the explanation of financial statement items in the framework of adequate disclosure. Overall, each OPD in North Sulawesi Province, including the General Bureau of the Regional Secretariat of North Sulawesi Province, can be said to be orderly in reporting and accountability for the use of regional finances, both in the form of LRA, Balance Sheet, and CaLK, and of course, we really appreciate it. But the most important of all is, not only the physical form of reporting and accountability prioritized, more than that is how the regional finances that have been provided by the local government can be optimally utilized in an effort to carry out program activities as already made at the planning stage and budgeting (Interview 26 April 2022).

From the results of the research and interviews above, it can be seen that the management of financial administration at the North Sulawesi Regional Secretariat General Bureau at the reporting and financial accountability stages has been running effectively, this can be seen from the North Sulawesi Provincial Secretariat General Bureau through the spending treasurer 1 month after the end of the fiscal year has collected financial reporting and accountability, while the form of financial reporting and accountability of the North Sulawesi Regional Secretariat General Bureau is made in the form of a) LRA, namely a report that describes or presents the realization of income, spending and financing in the North Sulawesi Regional Secretariat General Bureau during a period and compared with the budget and with the realization of the previous period, b) Balance sheet which presents assets, debts, and fund equity in the General Secretariat Bureau of North Sulawesi Province compared to the previous period, and c) CaLK which presents information about explanations of items second report only at the Regional Secretariat General Bureau of North Sulawesi Province.

**Supervision/Control Aspect**

The aspect of regional financial supervision/control as a reference for the focus of this research is to measure the extent to which the relevant agencies, in this case, the government’s internal supervisors, have effectively carried out the oversight/control function, namely conducting supervision, review, investigation and assessment of the budget managed by the General Bureau, whether its use is in accordance with the provisions of the laws and regulations that have been stipulated and whether the program of activities carried out by the General Bureau is in accordance with the regional financial plan as stipulated.

The results of the author’s interview with Reiner Nicko Dondokambey as Head of the General Bureau of the Regional Secretariat of North Sulawesi Province stated that: The stages of controlling or supervising the use of regional finances are very important as an effort to minimize errors in the process of administering regional finances so that this supervision is expected to be feedback for the organization so that in the future it can present reliable, accountable regional financial administration in accordance with applicable regulatory rules. As it is known that internal
control in the General Bureau of the Regional Secretariat of North Sulawesi Province is the North Sulawesi Provincial Inspectorate in collaboration with the BPKP Representative of North Sulawesi Province. As it is known that citing Government Regulation Number 60 of 2008 concerning Government Control Systems which states that, the government’s internal control activities including the Provincial Inspectorate are carrying out inspections, the entire process of auditing, reviewing, evaluating, monitoring and other supervisory activities on the implementation of duties and functions work units by acting as consultants (providing solutions), quality assurance (providing opinions/guarantee), prioritizing credibility over punishment (Interview on 25 April 2022).

Still, according to Reiner Nicko Dondokambey as Head of the General Bureau of the Regional Secretariat of North Sulawesi Province stated: Referring to the applicable SOP, the Inspectorate of North Sulawesi Province conducts monitoring, review, investigation and assessment periodically per semester (once every 6 months), meaning that it carries out control activities twice a year. For the 2021 period, the Provincial Inspectorate will only carry out one supervisory activity once, meaning that the performance of the North Sulawesi Provincial Inspectorate in conducting supervision, review, investigation and assessment of budget expenditure reports at the General Bureau is not running effectively. Furthermore, the process of issuing LHP from the Inspectorate is considered slow, which is indicated due to the limited human resources working at the agency, as it is known that the number of Inspectorate employees who occupy the Functional Position of Supervision of the Implementation of Regional Government Affairs (PPUPD) is only 5 people assisted by 2 certified auditors person in the name of Ferdinand Eddy Howay,ST NIP.197902262010041002 Certificate Number SERT-10935/JFA-AT(k)/03/X/2014, the second is Ridwan Billy Naa,ST; NIP.198301312010041001 Certificate Number SERT-10936/JFA-AT(K)/03/X/2014. The lack of maximum capacity of the North Sulawesi Provincial Inspectorate in supervising, reviewing, investigating and assessing budget expenditure reports, especially at the General Bureau, is not unlikely to have an impact on reducing the quality of budget expenditure reports, as it is known that in the 2021 FY period, based on the Audit Results Report (LHP) Representative BPK still has a number of findings related to administrative errors in regional financial management (Interview April 25, 2022).

The above statement was justified by Stenly Polandas as the Head of the Sub-Section of Accounting and Administration of Regional Assets of the Regional Secretariat General Bureau of North Sulawesi Province, stating: Apart from the Inspectorate as the internal supervisor as explained by the Head of the Bureau, the legislative body in this case the North Sulawesi Provincial DPRD also has a role in controlling/supervising regional financial management carried out by the OPD in North Sulawesi Province, North Sulawesi Provincial DPRD especially Commission C, almost once every 3 months hold hearings with all OPD users of the budget, the purpose of conducting this hearing is to monitor the extent to which the target and realization of the use of the budget managed by the North Sulawesi Province OPD, besides that the North Sulawesi Provincial DPRD also tries to instil awareness and knowledge about the importance of discipline in the use budget both in making SPJ and in terms of timeliness in reporting the results of the use of regional finances (Interview on 25 April 2022).

In line with the opinion of Renly Mentang as the Expenditure Treasurer of the General Bureau of the Regional Secretariat of North Sulawesi Province stated that: In order to support the realization of reliable, credible, accountable regional financial management, a quality supervisory system is needed. Better coordination is needed between the internal supervisors of the local...
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government, namely the Inspectorate of North Sulawesi Province, and the legislative body, namely the DPRD of North Sulawesi Province in carrying out their supervisory functions. When viewed from its function, the North Sulawesi Provincial Inspectorate can be said to be less effective in carrying out its supervisory function. The supervisory agenda per semester as scheduled is only carried out once during the 2021 FY period. Likewise, with the North Sulawesi Province Regional Financial and Asset Agency, based on the applicable SOP the North Sulawesi Provincial Financial and Regional Asset Agency can score delays in the disbursement of GU, TU, LS if there are OPDs that have not completed the administrative requirements and if there are errors in preparing the budget disbursement application file as a form of supervision so that the OPDs in North Sulawesi Province are more orderly in managing regional finances, but in fact, the Sulawesi Province Regional Finance and Asset Agency North still provides tolerance and leeway so that they can still disburse the budget if there is an OPD that lacks files when submitting UP, GU, TU and LS (Interview on 26 April 2022).

Likewise, Ocvy Leke as Head of Planning, Control and Evaluation of the Regional Development Planning Agency of North Sulawesi Province stated: In order to realize regional financial management as stipulated in the APBD that is reliable, and accountable, we as the executive partners of the legislature in carrying out the supervisory function, have implemented a Performance-Based Budgeting (ABK) system in budget management. Basically, the implementation of the ABK system in regional financial management is carried out to ensure that all budgets owned by the regions that have been used by each OPD can be accounted for in accordance with the principles of accountability and transparency. With the ABK system, it is also hoped that it can become a reference for OPD when proposing budgets, and budget managers, so that it is expected to be able to guarantee that the budget preparation is in accordance with what has been programmed and does not deviate from the direction of policies and applicable laws and regulations, so that in the end it is hoped that management regional finance carried out by OPD including the General Bureau of the Regional Secretariat of North Sulawesi Province can be accounted for according to applicable regulations (Interview April 26, 2022).

Supervision in regional financial management is a form of action to ensure that regional financial management runs according to the goals and plans that have been set. The results showed that the management of financial administration of the Regional Secretariat General Bureau of North Sulawesi Province at the stage of supervision/control of regional finances had not been effective. Routinely conduct hearings with OPD every trimester (once every 3 months), to check the extent to which the realization of the use of the budget that has been used by OPD including the General Secretariat Bureau of North Sulawesi Province. However, on the other hand, the North Sulawesi Provincial Inspectorate as the internal supervisory body for the Regional Government is less effective in carrying out its oversight function. The agenda for supervising the regional financial management should be carried out per semester (once every 6 months) as scheduled and based on the applicable SOP, but in fact, it was only carried out once during the 2021 FY period.

Likewise with the Regional Finance and Assets Agency of North Sulawesi Province, based on the applicable SOP the Regional Financial and Assets Agency of North Sulawesi Province has the authority to score delays in the disbursement of GU, TU, LS if there are OPDs that have not been completed administrative requirements and if there are errors in preparing the file for filing regional financial disbursements, but in fact the North Sulawesi Province Regional Financial and Asset Agency still provides tolerance and leeway to continue to be able to disburse the budget if there is an OPD that lacks files when submitting UP, GU, TU and LS. The ineffective supervision
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The results of the research above also illustrate that there are still several inhibiting factors in managing financial administration at the General Bureau of the Regional Secretariat of North Sulawesi Province, including:

1. Obstacles at the planning and budgeting stages: a) Lack of knowledge of the Head of Finance and Verification Subdivision and the lack of accuracy and thoroughness of TAPD when conducting RKA verification and assistance at the North Sulawesi Province Regional Financial and Asset Agency, has an impact on the ineffectiveness of the regional financial planning and budgeting stages, where the results of the study show that nominal program financing activities are still found at the General Bureau of the Regional Secretariat of North Sulawesi Province which are not in accordance with applicable laws and regulations, b) Limited TAPD human resources, namely from the North Sulawesi Province Regional Financial and Assets Agency and the North Sulawesi Provincial Bappeda have an impact on the ineffectiveness of the regional financial planning and budgeting stages, where the results of the research show that RKA verification and assistance activities are not running optimally, especially since the number of OPDs in North Sulawesi Province is as many as 48 OPDs, consisting of secretariats, agencies, agencies, bureaus and hospitals, c) The weak internet connection network system in SIMDA North Sulawesi Province which has an impact on hampering the process of inputting work plans and RKA in the SIMDA application, d) The slowness of parts at the General Bureau of the Regional Secretariat of North Sulawesi Province in collecting Work Plans which contain their respective activity programs - each sector for 1 fiscal year so that the process of collecting RKA is hampered e) External factor constraints, namely the atmosphere of the Covid-19 outbreak where there is a policy or prohibition of crowding that has the potential to gather people is also an obstacle to carrying out RKA verification and assistance activities at the planning and development stages budgeting.

2. Obstacles at the implementation and administration stages: a) The SIMDA network system is experiencing trouble (network connection is lost), which has an impact on delays in the process of inputting SPD and SP2D and delays in the process of disbursing GU, TU and LS regional finances, b) Lack of discipline of management officials From the aspect of time, financial management officials for the North Sulawesi Regional Finance and Assets Agency are often not at work, either due to personal matters or due to the Work From Home (WFH) system policy during the Covid pandemic -19 so that the process of finalizing the SPD and SP2D as the basis for disbursing GU, TU and LS regional finances is hampered, delays in the issuance of SPD and SP2D can even occur for a period of 1 or even 2 weeks and this of course hampers program activities which in fact require a budget in its implementation is like a program of routine administration activities Offices (printing, copying, binding, photocopying, cleaning services, electricity, water) and so on, c) Lack of delegation of authority if there is an official managing the finances of the North Sulawesi Province Regional Finance and Assets Agency who is not in place.

3. Obstacles at the supervision/control stage: a) The limited human resources working for the North Sulawesi Provincial Inspectorate have an impact on the less-than-optimal Sulawesi Provincial Inspectorate conducting supervision, review, investigation and periodic assessment per semester (once every 6 months) of the OPDs under North Sulawesi Province is included in the General Bureau of the North Sulawesi Provincial Secretariat, besides that the limited human resources working for the North Sulawesi Provincial Inspectorate have an impact on the
Inspectorate's slowness in issuing LHP after carrying out inspections, as it is known that the number of Inspectorate employees who occupy the Functional Position of Supervision of the Implementation of Regional Government Affairs (PPUPD) was only 5 people assisted by 2 certified auditors on behalf of (1) Ferdinand Eddy Howay, ST NIP. 197902262010041002 Certificate Number SERT-10935/JFA-AT(k)/03/X/2014, (2) Ridwan Billy Naa, ST; NIP.198301312010041001 Certificate Number SERT-10936/JFA-AT(K)/03/X/2014, b) There is still a tolerance policy carried out by the Regional Finance and Assets Agency of North Sulawesi Province to the Treasurer of OPD Expenditures in North Sulawesi Province for can still disburse the budget when submitting UP, GU, TU and LS even though the lack of files/requirements follows, even though if you refer to the applicable SOP the North Sulawesi Province Regional Financial and Asset Agency can score delays in the disbursement of GU, TU, LS if there are OPDs that have not complete administrative requirements and if there are errors in making regional financial disbursement submission files.

CONCLUSION

Conclusion of this study is Management administration finance at the General Bureau The Regional Secretariat of North Sulawesi Province has not walk effective in accordance with Regulation Government Number 12 of 2019 Concerning Management Regional Finance, p the based on results study that is known that of 4 (four) aspects management administration finance only aspect reporting and accountability walk effective while 3 ( three ) other aspects namely a) Planning and budgeting , b) Implementation and administration , and c) Supervision not yet walk effective . As for the details results findings the is as following: a. Planning and budgeting: 1) Slowness fields Bureau General Regional Secretariat North Sulawesi Province in arrange Renja, b) There is financing in program activities whose nominal value is not in accordance with the applicable accounting standards, due to a lack of understanding of the Head of Finance and verification and a lack of accuracy or TAPD accuracy ie North Sulawesi Province Regional Finance and Assets Agency in collaboration with the North Sulawesi Provincial Bappeda moment do verification and RKA assistance submitted by the Bureau General Regional Secretariat North Sulawesi Province , 3) Delays in the process of inputting RKA at SIMDA. b. Implementation and administration: 1) Unpreparedness of the General Secretariat Bureau of North Sulawesi Province through the expenditure treasurer and PPK in preparing filings, the requirements for both SPD, SPP and SPM and SPJ submissions (UP, GU, TU and LS), the files submitted are incomplete requirements , there was an error in inputting the nominal budget and an error in inputting the program account code and activities and there was a delay in depositing taxes, 2) The Unpreparedness of the North Sulawesi Province Regional Financial and Asset Agency in processing requests for payment of UP, GU, TU and LS expenditures submitted by the General Bureau via treasurer of expenditure, processing time, issuance, finalization of SPD and SP2D from the Financial Agency and Regional Assets of North Sulawesi Province is considered slow, it can take more than 1-2 weeks, even though if you refer to the applicable SOP the time for issuing SP2D is 2 working days. c. Reporting and accountability: General Bureau Regional Secretariat North Sulawesi Province through treasurer 1 month expenses after year budget end has gather financial reporting and accountability , as for exists reporting and accountability General Bureau of Finance Regional Secretariat North Sulawesi Province was created in form a ) LRA, b) Balance Sheet c) CaLK. d. Supervision: only internal legislative body matter This is the DPRD of North Sulawesi Province,
Commission C, which is routine do hearings with OPD every trimester (3 months once ). However Inspectorate on the other North Sulawesi Province as institution local government internal supervisor, lacking effective in operate function supervision of regional financial management which should be carried out per semester (once every 6 months) . Likewise with the Regional Finance and Assets Agency of North Sulawesi Province, based on the applicable SOP the Regional Financial and Assets Agency of North Sulawesi Province has the authority to score delays in the disbursement of GU, TU, LS if there are OPDs that have not completed administrative requirements and if there are errors in preparing the file for filing regional financial disbursements, but in fact the North Sulawesi Province Regional Financial and Asset Agency still provides tolerance and leeway to continue disbursing the budget if there is an OPD that lacks files when submitting UP, GU, TU and LS. 2. Inhibiting factors management of financial administration at the General Bureau of the Regional Secretariat of North Sulawesi Province are: a) Lack of knowledge of the Head of Finance and Verification Subdivision and lack of accuracy and thoroughness of TAPD b) Limited HR of the Regional Government Budget Team, namely from the North Sulawesi Province Regional Finance and Assets Agency and the North Sulawesi Provincial Bappeda, as well as limited human resources working at the North Sulawesi Provincial Inspectorate (PPUPD and Auditor) c) Inadequate financial administration management facilities where the internet connection network system is weak in SIMDA North Sulawesi Province, d) The last inhibiting factor is the low performance of human resources, namely slowness in collecting worksheets, inaccuracy of spending treasurers and PPK, low time discipline of financial managers in issuance, SPD and SP2D finalization.

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