ANALYSIS OF BUDGET DISTRIBUTION AND ACCOUNTABILITY AT THE FINANCIAL AFFAIRS WORK UNIT (BIDKEU) OF THE CENTRAL JAVA REGIONAL POLICE FOR FISCAL YEAR 2024

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Abstract

This study aims to analyze the distribution and accountability of the budget at the Financial Division Work Unit (Bidkeu) of Central Java Regional Police (Polda Jateng) for the Fiscal Year 2024. Budget management plays a strategic role in supporting public sector organizational performance, particularly in realizing transparency and accountability in public financial governance. However, in practice, budget management still encounters various administrative and technical challenges that may hinder its effectiveness. This research employs a qualitative approach with descriptive analysis methods. Data were collected through interviews, direct observation, and documentation review, including Budget Implementation Documents (DIPA), budget realization reports, and financial accountability reports. The analysis focuses on budget distribution mechanisms, accountability processes, and inhibiting factors affecting the timeliness and quality of financial reporting. The findings indicate that budget distribution and accountability at Financial Division of Central Java Regional Police have generally been implemented in accordance with applicable regulations. Budget absoption reached 100 percent, with the Budget Implementation Performance Indicator (IKPA) achieving a very good category. Nevertheless, several obstacles were identified, such as administrative delays, limited technical understanding of personnel regarding digital financial like SAKTI, and system disruptions that affected reporting efficiency. This study recommends enhancing human resource competencies, optimizing the use of information technology, and strengthening coordination among work units to improve the effectiveness and accountability of budget management in the future.

Keywords: Budget Distribution, Budget Accountability, Financial Accountability, Public Sector, Financial Division of Central Java Regional Police

INTRODUCTION

Budgeting plays a central role in every organization, both in the public sector and in business. In the business world, a budget functions as a tool for planning, control, and decision-making aimed at ensuring that operations run effectively and efficiently. Without a well-structured budget, a business will face difficulties in managing cash flow, setting financing priorities, and managing risks. A budget also helps organizational units anticipate resource needs, maximize profits, and prevent waste. Therefore, a budget is not merely a financial document but also a strategic instrument that determines the sustainability of an organizational unit.

In the governmental context, including within the Kepolisian Negara Republik Indonesia, budgeting is also a vital component in realizing good governance. The Finance Division of the Central Java Regional Police (Bidkeu Polda Jateng) is one of the units responsible for managing the distribution and accountability of funds within the Central Java Regional Police environment. However, in practice, budget management is not free from various challenges, such as delays in fund distribution, inaccuracies in supporting documents, and technical constraints in digital reporting systems. These issues can affect organizational performance effectiveness and hinder the achievement of public accountability.

In order to support good governance in state administration, state financial management must be carried out professionally, transparently, and accountably in accordance with constitutional provisions. This is in line with Article 3 paragraph (1) of Law Number 17 of 2003 concerning State Finance, which stipulates that state finances shall be managed in an orderly manner, in compliance with laws and regulations, efficiently, economically, effectively, transparently, and responsibly, while upholding fairness and propriety (Kurrohman, 2013). One of the parties involved in state financial management is the expenditure treasurer. An expenditure treasurer is an appointed official responsible for receiving, storing, disbursing, administering, and accounting for state funds used for government expenditures within a ministry or institutional work unit (Marta et al., 2018). In carrying out these duties, the treasurer must maintain proper bookkeeping and prepare accountability reports.

Financial managers have faced challenges across different governmental eras—from the Old Order and New Order to the Reform Era—requiring strict adherence to financial management principles and regulations (Christofer & Darmawati, 2024). These principles aim to achieve national welfare and establish a clean government free from corruption, collusion, and nepotism as part of good governance. Despite strict regulations, budget management practices in the field often encounter obstacles such as inaccurate fund distribution, non-compliance in financial reporting, and potential misuse of funds (Lestari & Yuliani, 2023).

These issues can hinder the realization of accountability and transparency in financial management within the Indonesian National Police, particularly within the Polda Jawa Tengah. Additionally, regulatory changes and the need for enhanced internal supervision pose challenges in ensuring that all processes comply with established mechanisms and in anticipating problems that may arise during fund distribution and financial reporting.

To accelerate budget execution and ensure orderly financial administration within the Indonesian National Police, internal technical regulations are required to guarantee accurate, orderly, transparent, and accountable financial accountability administration. This has been regulated through several Chief of Police Regulations concerning financial accountability administration, including amendments and subsequent revocations culminating in Regulation of the Indonesian National Police Number 5 of 2022.

Nevertheless, despite strict regulatory frameworks, budget management in practice continues to face obstacles such as inaccurate fund distribution, non-compliance in accountability reporting, and the potential for misuse of funds. These problems may impede the achievement of accountability and transparency within the police financial management system, particularly in Central Java. Furthermore, ongoing regulatory changes and the demand for stronger internal oversight create additional challenges in ensuring that all procedures are implemented according to established mechanisms and in addressing issues arising during fund distribution and financial reporting.

RESEARCH METHOD

This study employs a qualitative approach with a descriptive analytical method to gain an in-depth understanding of the process of budget distribution and accountability at the Financial Division Work Unit (Bidkeu) of the Central Java Regional Police within an actual working context. This method was selected because public financial management is not merely concerned with numerical figures but also involves bureaucratic processes, regulatory compliance, and interactions among personnel, including administrative and systemic constraints such as the use of the SAKTI application. The unit of analysis is the Bidkeu of the Central Java Regional Police, which comprises three main sub-divisions: Subbagrenmin (budget planning and general administration), Subbiddalverif (control and verification of fund utilization), and Subbidbia and APK (bookkeeping, financial accounting, and financial applications). Collectively, these units represent the entire cycle of budget management from planning and implementation to reporting—for the 2024 fiscal year. Research data were obtained from both primary and secondary sources through semi-structured interviews, direct observation, and document analysis, including budget realization reports, DIPA, and RENDISGAR, in order to provide a systematic description of budget distribution mechanisms, inter-unit coordination, and the factors influencing financial accountability and transparency.

RESULTS AND DISCUSSION

Budget Distribution at the Bidkeu Unit of the Central Java Regional Police for Fiscal Year 2024

Budget distribution is the process of allocating financial resources from higher levels of government to lower levels of government or to specific sectors, with the aim of supporting the implementation of governmental functions and public services in accordance with the delegated authorities (Hastuti, 2018). In the context of the State Budget (APBN), budget distribution is carried out to maximize public welfare through allocation, distribution, and stabilization functions, which aim to support equitable development, reduce interregional disparities, and promote sustainable economic growth (Taufik Arnanda Marpaung et al., 2024). Budget distribution consists of several expenditure categories, as follows:

Personnel Expenditure is compensation for employees, either in the form of money or goods, that must be paid to government employees both domestically and abroad, including state officials, civil servants, and government-employed personnel who have not yet obtained civil servant status, as remuneration for work performed in support of the duties and functions of government organizational units during a certain period, excluding work related to capital formation.

Goods and Services Expenditure refers to spending for the procurement of consumable goods and services used to produce both market and non-market goods and services, as well as procurement of goods intended to be transferred or sold to the public and travel expenditures.

Capital Expenditure is budget spending aimed at acquiring or increasing fixed assets and/or other assets that provide economic benefits for more than one accounting period (12 months) and exceed the minimum capitalization threshold established by the Government. Social Assistance Expenditure refers to transfers of money, goods, or services provided by the Government to poor or disadvantaged communities to protect them from potential social risks, improve their economic capacity, and/or enhance social welfare.

According to Commissioner Sujoko, several budget-related terms are used in the budget distribution process, as explained below. The Personnel Expenditure Administrative Management Officer (PPABP) is an assistant to the Budget User Authority (KPA) assigned responsibility for managing the administration of personnel expenditures. The Payment Order (SPM) is a document issued by the Payment Order Signing Official (PPSPM) to disburse funds sourced from the Budget Implementation List (DIPA).

The Fund Disbursement Order (SP2D) is issued by the State Treasury Service Office (KPPN), acting as the proxy of the State General Treasurer (BUN), to execute expenditures charged to the APBN based on the SPM. A Procurement Contract for Goods/Services is a written agreement between the Budget User (PA)/KPA/Commitment Making Official (PPK) and the provider of goods/services or self-managed implementer.

The State Treasury is the designated storage for state funds determined by the Minister of Finance as BUN to receive all state revenues and make all state expenditures. A Government Goods/Services Provider is a business entity that supplies goods/services based on a contract. Meal Allowance is a daily allowance provided to civil servants (ASN) based on established rates for meal purposes.

Direct Payment (LS) refers to payments made directly to the Expenditure Treasurer or other entitled recipients based on employment agreements, decrees, assignment letters, or other work orders through the issuance of SPM-LS. A Disbursing Bank/Post Office is a partner institution where accounts are opened in the name of the work unit (Satker) to hold Social Assistance/Government Assistance funds to be distributed to beneficiaries.

Petty Cash Advance (UP) is a working advance provided to the Expenditure Treasurer to finance daily operational activities of the work unit or expenditures that cannot be processed through the Direct Payment mechanism. The UP Payment Order (SPM-UP) is issued by PPSPM to disburse the UP.

Additional Petty Cash Advance (TUP) is an additional advance provided to meet urgent needs within one month that exceed the predetermined UP. The Direct Payment Request Letter (SPP-LS) is issued by the Commitment Making Official (PPK) to process payments to entitled recipients or the Expenditure Treasurer.

Furthermore, in implementing budget distribution, the Bidkeu Unit of the Central Java Regional Police utilizes an application provided by the KPPN or the Ministry of Finance, which is mandatory for budget disbursement. This application, known as SAKTI

(Institution-Level Financial Application System), is an integrated system developed by the Directorate General of Treasury (DJPb) of the Ministry of Finance of the Republic of Indonesia. It is designed for government work units to manage the entire state financial cycle digitally, from budget planning and execution to reporting. SAKTI includes major modules such as planning, budget execution, commitments, payments, assets, inventory, and financial reporting, all integrated within a single system.

The primary objective of developing the SAKTI application is to enhance efficiency, transparency, and accountability in state financial management. Through system integration between work units and DJPb, financial business processes can be conducted more quickly, accurately, and with proper documentation. The implementation of SAKTI also supports digital transformation efforts within the Ministry of Finance toward achieving modern, internationally standardized public financial governance. In general, the steps for budget distribution using the SAKTI application are as follows:

Figure 1.
Initial display of the SAKTI application

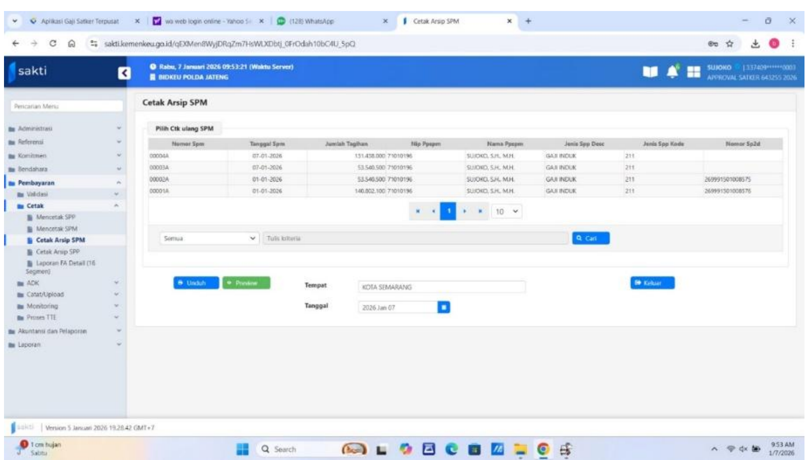

Figure 2.
SPM input interface as the basis for budget disbursement in the distribution process

Figure 3.
Budget distribution of the Bidkeu Work Unit, Central Java Regional Police

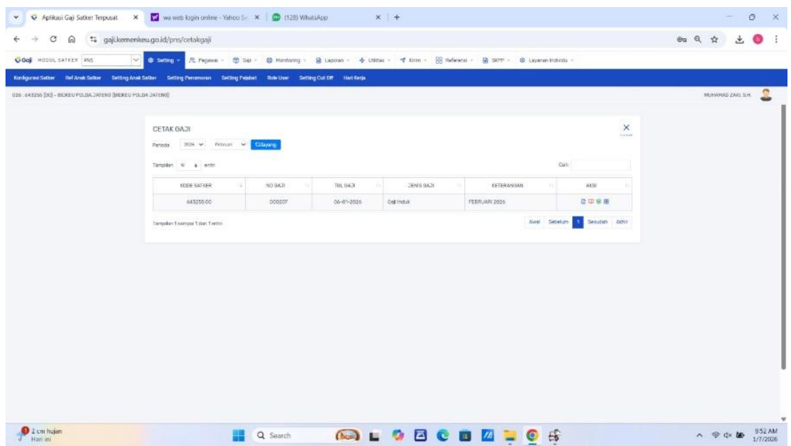

Figure 4.
An example of SPN input for salary payment of personnel in the Bidkeu Work Unit, Central Java Regional Police

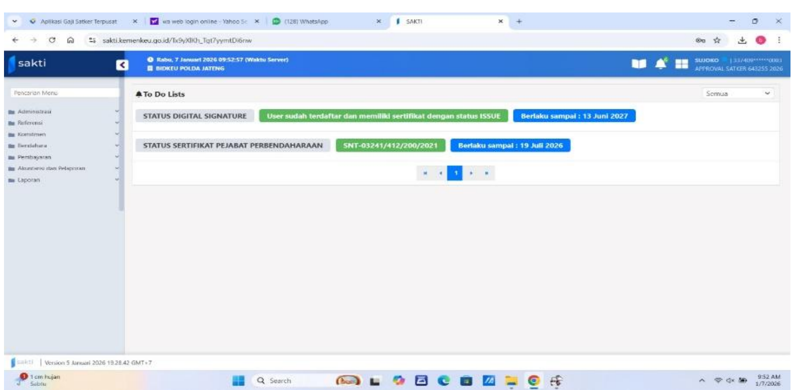

Figure 5.
Final output after data entry, subsequently printed and forwarded to the KPPN for the purpose of budget distribution of the Bidkeu Work Unit, Central Java Regional Police

KEPOLISIAN NEGARA REPUBLIK INDONESIA
BIDKEU POLDA JATENG
SURAT PERINTAH MEMBAYAR

Nomor 00004A Tanggal 07-Jan-2024 Halaman 1 dari 3

Kuasa Bendahara Umum KPPN Semarang I (026)
Agar melakukan pembayaran tagihan sejumlah Rp 131.438.000,00

**** SERATUS TIGA PULUH SATU JUTA EMPAT RATUS TIGA PULUH DELAPAN RIBU RUPIAH ****

Tahun Anggaran
Dasar Pembayaran
DIPA
Nomor : DIPA-060.01.2.643255/2026

Tanggal : 01-Dec-2024
UU 17/2025 TENTANG APBN TAHUN ANGGARAN 2026

Jenis Tagihan : GAJI INDUK
Jatuh Tempo : Gaji
Cara Bayar : SP2D

PENGELUARAN	JUMLAH UANG
643255.026.511211.06001WA.3073EBA.A00000001.00000.2.0351.2.000000.000000	79.729.900,00
643255.026.511219.06001WA.3073EBA.A00000001.00000.2.0351.2.000000.000000	959,00
643255.026.511221.06001WA.3073EBA.A00000001.00000.2.0351.2.000000.000000	5.036.560,00
643255.026.511222.06001WA.3073EBA.A00000001.00000.2.0351.2.000000.000000	1.508.602,00
643255.026.511223.06001WA.3073EBA.A00000001.00000.2.0351.2.000000.000000	8.515.000,00
643255.026.511225.06001WA.3073EBA.A00000001.00000.2.0351.2.000000.000000	773.466,00
643255.026.511226.06001WA.3073EBA.A00000001.00000.2.0351.2.000000.000000	5.532.888,00
643255.026.511228.06001WA.3073EBA.A00000001.00000.2.0351.2.000000.000000	38.640.000,00
643255.026.511232.06001WA.3073EBA.A00000001.00000.2.0351.2.000000.000000	350.000,00
643255.026.511244.06001WA.3073EBA.A00000001.00000.2.0351.2.000000.000000	1.050.000,00
Jumlah Pengeluaran	141.137.375,00

POTONGAN	JUMLAH UANG
440780.019.811133.999900.000000.000000000.00000.2.0100.0.999081.000000	6.902.000,00
440780.019.811136.999900.000000.000000000.00000.2.0100.0.999081.000000	1.696.671,00
643255.026.425151.0600100.000000.000000000.00000.2.0351.2.000000.000000	327.238,00
663562.026.411121.0150400.000000.000000000.00000.2.0351.2.000000.000000	773.466,00
Jumlah Potongan	9.699.375,00
TOTAL PEMBAYARAN	131.438.000,00

Kepada:
Nomor : 838301
Nama Supplier : BIDKEU POLDA JATENG
NPWP1 : 0001409614508000
NPWP2 : 0001409614508000
NOP :
ALAMAT : JL. Pahlawan No. 1 Semarang

Bank / Pos : TERLAMPIR
Rekening : TERLAMPIR
Nama Pemilik : TERLAMPIR
Uraian : PEMBAYARAN BELANJA PEGAWAI BERUPA GAJI INDUK POLRI BULAN FEBRUARI TAHUN 2026 SATKER BIDKEU POLDA JATENG UNTUK 23 PEGAWAI 58 JIWA

Semua bukti-bukti pendukung untuk Belanja Pegawai telah diuji dan dinyatakan memenuhi persyaratan untuk dilakukan pembayaran atas beban APBN, selanjutnya bukti-bukti pendukung dimaksud disimpan dan ditatausahakan oleh Pejabat Penandatangan SPM

Kebenaran perhitungan dan isi yang tertuang dalam SPM ini menjadi tanggung jawab Pejabat Penandatangan SPM

Dokumen ini telah ditandatangani menggunakan sertifikat elektronik yang diterbitkan oleh Balai Sertifikat Elektronik (BSrE), BSSN.

SEMARANG, 07 Januari 2024
a.n Kuasa Pengguna Anggaran
Pejabat Penandatangan SPM

[illegible], S.H., M.H.
KOMPOL NRP 71010196

Figure 6.
Printed hard-copy output submitted to the KPPN for the purpose of budget distribution of the Bidkeu Work Unit, Central Java Regional Police

The budget distribution of the Bidkeu Work Unit of the Central Java Regional Police is presented in the form of a report commonly referred to as the Budget Realization Report (Laporan Realisasi Anggaran/LRA). This report is prepared to provide information on the realization of the approved budget, including the surplus or deficit, types of financing realization, and the remaining balance of the budget, whether surplus or shortfall. The Budget Realization Report is compiled at the end of the fiscal year, specifically for Fiscal Year 2024. The Budget Realization of the Bidkeu Work Unit of the Central Java Regional Police for FY 2024 can be presented in the form of a Budget Realization Report as follows:

Table 1.
Budget Realization Report

REALISASI ANGGARAN BIDKEU
BULAN JANUARI S/D DESEMBER TA 2024

KODE	URAIAN	PAGU	REALISASI BLN INI		REALISASI S.D. BLN INI		SISA ANGGARAN S.D. BLN INI		SUMBER DANA
			Rp	%	Rp	%	Rp	%	
1	2	3	6	7=(6/3)	8=(4+6)	9=(8/3)	10=(3-9)	11=(10/3)	12
060.01.BP	Program Modernisasi Almatsus dan Sarana Prasarana Polri	104.110.000	104.110.000	100%	104.110.000	100%	104.110.000	100%	RM
5059	Dukungan Manajemen dan Teknik Sarpras	104.110.000	104.110.000	100%	104.110.000	100%	104.110.000	100%	RM
5059.EBA	Layanan Perkantoran[Base Line]	104.110.000	104.110.000	100%	104.110.000	100%	104.110.000	100%	RM
5059.EBA.994	Layanan Perkantoran	104.110.000	104.110.000	100%	104.110.000	100%	104.110.000	100%	RM
002	Operasional dan Pemeliharaan Kantor	104.110.000	104.110.000	100%	104.110.000	100%	104.110.000	100%	RM
AY	PERAWATAN KENDARAAN BERMOTOTR RODA 4/6/10	52.000.000	52.000.000	100%	52.000.000	100%	52.000.000	100%	RM
BB	PERAWATAN KENDARAAN BERMOTOR RODA 2	15.000.000	15.000.000	100%	15.000.000	100%	15.000.000	100%	RM
BH	PERBAIKAN PERALATAN KANTOR	31.410.000	31.410.000	100%	31.410.000	100%	31.410.000	100%	RM
UF	PENGGANTIAN INVENTARIS LAMA/PEGAWAI BARU	5.700.000	5.700.000	100%	5.700.000	100%	5.700.000	100%	RM
060.01.BQ	Program Pemeliharaan Keamanan dan Ketertiban Masyarakat	6.300.000.000	6.300.000.000	100%	6.300.000.000	100%	6.300.000.000	100%	RM
3128	Dukungan Manajemen dan Teknis Pemeliharaan Keamanan dan Ketertiban Masyarakat	6.300.000.000	6.300.000.000	100%	6.300.000.000	100%	6.300.000.000	100%	RM
3128.EBA	Layanan Dukungan Manajemen Internal[Base Line]	6.300.000.000	6.300.000.000	100%	6.300.000.000	100%	6.300.000.000	100%	RM
3128.EBA.962	Layanan Umum	6.300.000.000	6.300.000.000	100%	6.300.000.000	100%	6.300.000.000	100%	RM
003	Dukungan Operasional Pertahanan dan Keamanan	6.300.000.000	6.300.000.000	100%	6.300.000.000	100%	6.300.000.000	100%	RM
VH	OPERASI KEPOLISIAN DIREKTIF KAPOLDA	6.300.000.000	6.300.000.000	100%	6.300.000.000	100%	6.300.000.000	100%	RM
060.01.WA	Program Dukungan Manajemen	4.546.096.000	4.546.096.000	100%	4.546.096.000	100%	4.546.096.000	100%	RM
3068	Pelayanan Administrasi Keuangan Polri	1.028.527.000	1.028.527.000	100%	1.028.527.000	100%	1.028.527.000	100%	RM
3068.EAC	Layanan Umum[Base Line]	1.028.527.000	1.028.527.000	100%	1.028.527.000	100%	1.028.527.000	100%	RM
3068.EAC.003	Layanan Administrasi Keuangan Polri	1.028.527.000	1.028.527.000	100%	1.028.527.000	100%	1.028.527.000	100%	RM
003	Dukungan Operasional Pertahanan dan Keamanan	1.028.527.000	1.028.527.000	100%	1.028.527.000	100%	1.028.527.000	100%	RM
AE	KEGIATAN MUSRENBANG	1.070.000	1.070.000	100%	1.070.000	100%	1.070.000	100%	RM
AG	SOSIALISASI	500.000	500.000	100%	500.000	100%	500.000	100%	RM
AJ	PENYELENGGARAAN HUMAS, PROTOKOL DAN PEMBERITAAN	3.600.000	3.600.000	100%	3.600.000	100%	3.600.000	100%	RM
BU	EVALUASI/ LAPORAN KEGIATAN	135.910.000	135.910.000	100%	135.910.000	100%	135.910.000	100%	
BV	SUPERVISI	132.000.000	132.000.000	100%	132.000.000	100%	132.000.000	100%	
DW	PEMBINAAN ADMINISTRASI PENGELOLAAN KEPEGAWAIAN	76.267.000	76.267.000	100%	76.267.000	100%	76.267.000	100%	RM
E	PENYUSUNAN PROGRAM, ANGGARAN DAN RENJA	500.000	500.000	100%	500.000	100%	500.000	100%	RM
F	PENYUSUNAN RKA-KL, SRAA DAN DIPA	3.780.000	3.780.000	100%	3.780.000	100%	3.780.000	100%	RM
FS	DUK OPSNAL SATKER	288.560.000	288.560.000	100%	288.560.000	100%	288.560.000	100%	RM
G	PENYUSUNAN DAN EVALUASI LKIP	1.000.000	1.000.000	100%	1.000.000	100%	1.000.000	100%	RM
JZ	HONORARIUM SAISAKPASIMAKSMAPPENGELOLAKEUANGAN	51.600.000	51.600.000	100%	51.600.000	100%	51.600.000	100%	RM
N	PENGADAAN MAKANAN/MINUMAN PENAMBAH DAYA TAHAN TUBUH	27.360.000	27.360.000	100%	27.360.000	100%	27.360.000	100%	RM
R	PENYELENGGARAAN SISTEM AKUNTANSI PEMERINTAH (SAP)	305.880.000	305.880.000	100%	305.880.000	100%	305.880.000	100%	RM
TV	PENYUSUNAN PERJANJIAN KINERJA	500.000	500.000	100%	500.000	100%	500.000	100%	RM
3073	Dukungan Pelayanan Internal Perkantoran Polri	3.517.569.000	3.517.569.000	100%	3.517.569.000	100%	3.517.569.000	100%	RM
3073.EBA	Layanan Perkantoran[Base Line]	3.600.000	3.600.000	100%	3.600.000	100%	3.600.000	100%	RM
3073.EBA.962	Layanan Perkantoran	3.600.000	3.600.000	100%	3.600.000	100%	3.600.000	100%	RM
003	Operasional dan Pemeliharaan Kantor	3.600.000	3.600.000	100%	3.600.000	100%	3.600.000	100%	RM
JZ	HONORARIUM SAI/SAKPA/SIMAK/SMAP/PENGELOLA KEUANGAN	3.600.000	3.600.000	100%	3.600.000	100%	3.600.000	100%	RM
3073.EBA.994	Layanan Perkantoran	3.513.969.000	3.513.969.000	100%	3.513.969.000	100%	3.513.969.000	100%	RM
001	Gaji dan Tunjangan	3.453.969.000	3.453.969.000	100%	3.453.969.000	100%	3.453.969.000	100%	RM
A	Pembayaran Gaji dan Tunjangan	3.453.969.000	3.453.969.000	100%	3.453.969.000	100%	3.453.969.000	100%	RM
002	Operasional dan Pemeliharaan Kantor	60.000.000	60.000.000	100%	60.000.000	100%	60.000.000	100%	RM
BW	PENGADAAN PERALATAN/PERLENGKAPAN KANTOR	60.000.000	60.000.000	100%	60.000.000	100%	60.000.000	100%	RM
		10.950.206.000	**10.950.206.000**	100%	**10.950.206.000**	100%	**10.950.206.000**	100%	**RM**

Mengetahui
PEJABAT PENGELOLA KEUANGAN

SUTOPO, S.E.,M.Si.
KOMISARIS POLISI NRP 69100465

Semarang, Desember 2024
KAURKEU SUBBAGRENMIN BIDKEU

SRI RUKIYATI, S.E.,M.M.
PEMBINA NIP 197505071998032001

Financial Accountability of the Financial Affairs Unit (Bidkeu) of the Central Java Regional Police for Fiscal Year 2024

Financial Accountability, hereinafter referred to as *Perwabkeu*, is a financial reporting document accompanied by valid evidence of cash receipts and expenditures in accordance with prevailing laws and regulations. In the preparation of Perwabkeu, the parties involved are as follows:

The Budget User Authority (*Kuasa Pengguna Anggaran* KPA) is an official delegated authority by the Budget User to exercise part of the authority and responsibility for budget utilization within the Indonesian National Police. The duties and responsibilities of the KPA include: preparing the Budget Implementation List (DIPA); appointing the Commitment-Making Official (PPK) to undertake actions that result in state budget expenditures; appointing the Payment Order Signing Official (PPSPM) to examine claims and issue Payment Orders (SPM) charged to the state budget; appointing committees or officials involved in activity implementation and financial management; determining activity implementation plans and fund withdrawal plans; providing supervision and consultation in activity execution and fund withdrawal; overseeing the administration of documents and transactions related to activities and budget execution; and preparing financial and performance reports on budget implementation in accordance with applicable regulations.

The Commitment-Making Official (*Pejabat Pembuat Komitmen* PPK) is an official authorized by the Budget User or KPA to make decisions and/or take actions that may result in expenditures charged to the State Budget (APBN). The duties and responsibilities of the PPK include: preparing activity implementation and fund withdrawal plans based on the DIPA; issuing letters of appointment for goods/services providers; drafting, signing, and implementing agreements or contracts with providers; notifying the State Treasury Authority of such contracts; controlling contract implementation; examining and signing documents evidencing claims against the state; preparing and signing Payment Request Letters (SPP); reporting activity implementation or completion to the KPA; handing over completed work to the KPA with an official handover report; safeguarding all activity implementation documents; and performing other duties related to actions resulting in state expenditures in accordance with applicable regulations.

The Payment Order Signing Official (*Pejabat Penandatangan Surat Perintah Membayar* PPSPM) is an official authorized by the Budget User or KPA to examine payment requests and issue payment orders. The duties and responsibilities of the PPSPM include: verifying the accuracy of the SPP and supporting documents; rejecting and returning SPPs that do not meet payment requirements; charging claims to the appropriate budget account; issuing the SPM; safeguarding all claim documents; reporting examination and payment orders to the KPA; and performing other duties related to payment verification and authorization.

The Expenditure Treasurer is a police employee appointed to receive, store, disburse, administer, and account for funds used for state expenditures in the implementation of the State Budget within a police work unit. The duties and responsibilities include: receiving, safeguarding, administering, and recording cash or securities under management; conducting verification and payments based on PPK instructions; rejecting payment orders that do not meet requirements; withholding or collecting state revenues from payments made; depositing such collections into the state treasury; managing accounts for Imprest Funds or Additional

Imprest Funds (UP/TUP); preparing SPP and SPM documents; submitting claims to the State Treasury Service Office (KPPN); collecting Fund Disbursement Orders (SP2D); maintaining accounting and financial verification processes; managing data processing, printing, backup, and storage; supervising financial functions within the work unit; recording financial administration not yet included in computerized systems; preparing financial statements based on government accounting standards—including budget realization reports, balance sheets, operational reports, statements of changes in equity, and notes to financial statements; and submitting accountability reports to the Head of KPPN as the representative of the State General Treasurer (BUN).

The State Treasury Service Office (*Kantor Pelayanan Perbendaharaan Negara*—KPPN) is a vertical unit of the Directorate General of Treasury under the Ministry of Finance of the Republic of Indonesia, authorized by the State General Treasurer to carry out part of the treasury functions.

The Budget Implementation List (*Daftar Isian Pelaksanaan Anggaran* DIPA) is a budget execution document used as a reference for budget users in carrying out governmental activities funded by the State Budget.

1. The Payment Request Letter (*Surat Permintaan Pembayaran* SPP) is a document issued by the PPK containing a request for payment to the state.
2. The Payment Order (*Surat Perintah Membayar* SPM) is a document issued by the PPSPM to disburse funds sourced from the DIPA.
3. The Fund Disbursement Order (*Surat Perintah Pencairan Dana* SP2D) is a document issued by the KPPN on behalf of the State General Treasurer to execute expenditures based on the SPM.
4. The Absolute Responsibility Statement (*Surat Pernyataan Tanggung Jawab Mutlak* SPTJM) is a document prepared by the KPA or PPK declaring that all expenditures have been calculated correctly and committing to reimburse the state in case of overpayment.

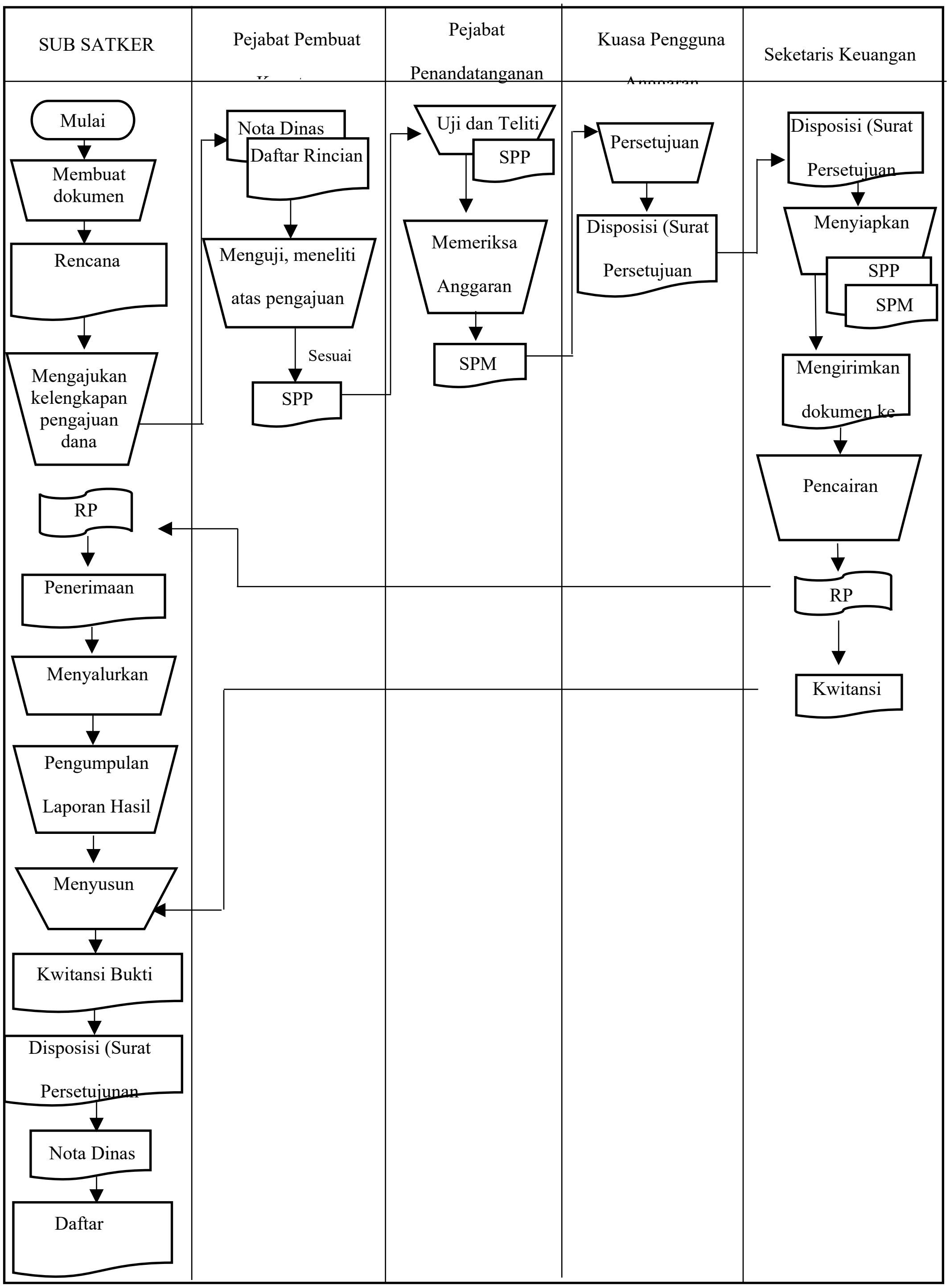

Figure 7.
Diagram of the Financial Accountability (Perwabkeu) Implementation at the Financial Affairs Unit (Bidkeu)

Mr. Kompol Sujoko stated that the budget accountability process must undergo rigorous verification stages to ensure that all supporting documents comply with applicable regulations. Based on Regulation of the Chief of the Indonesian National Police (Peraturan Kapolri) Number 5 of 2022 concerning State Financial Accountability within the Indonesian National Police, verification is defined as a process of examining Perwabkeu documents to ensure that the administrative use of funds conforms to prevailing laws and regulations. In conducting verification, the Financial Affairs Unit (Bidkeu) of the Central Java Regional Police follows the activities outlined below:

Personnel Expenditure Activities

In the verification of personnel expenditures (salaries, allowances, and non-salary payments), the required administrative documents include: Payment Request Letter (SPP), Absolute Responsibility Statement (SPTJM), Form KU-17, or receipts; tax payment deposit slips; recapitulation of performance allowance payments per work unit; recapitulation of performance allowance payments by job class; payment lists for performance allowances of police personnel; payment lists for performance allowances of civil servants and prospective civil servants within the police; and bank transfer evidence. When performance allowance payments are submitted electronically, the Perwabkeu administrative documents are retained within each respective work unit.

Administrative documents for meal allowance payments to civil servants within the police include attendance lists; nominative lists calculating meal allowances prepared and signed by the payroll administration officer and the Expenditure Treasurer and acknowledged by the Head of the Work Unit; bank transfer proof; tax deposit evidence for Income Tax Article 21 (for rank III and above); SPTJM; and SPP, SPM, and SP2D documents.

Administrative documents for overtime pay and overtime meal allowances include: an overtime work order issued by the Head of the Work Unit; attendance lists for regular work and overtime; nominative lists of overtime calculations prepared and signed by the payroll administration officer and the Expenditure Treasurer and acknowledged by the Head of the Work Unit; tax deposit evidence for Income Tax Article 21 (for rank III and above); SPTJM; and SPP, SPM, and SP2D documents.

Goods Expenditure Activities

Verification of goods expenditures is governed by several provisions as stipulated in Article 11 of Regulation of the Chief of the Indonesian National Police Number 5 of 2022 concerning State Financial Accountability. Goods expenditures are categorized based on procurement value as follows:

1. Up to IDR 10,000,000
2. Above IDR 10,000,000 up to IDR 50,000,000
3. Above IDR 50,000,000 up to IDR 200,000,000 for procurement of goods, construction works, and other services, and up to IDR 50,000,000 for consultancy services
4. Above IDR 200,000,000 for procurement of goods, construction works, and other services, and above IDR 50,000,000 for consultancy services

Administrative documents for procurement of goods/services with claim values up to IDR 10,000,000 and up to IDR 50,000,000 include: payment receipts, invoices or purchase notes, tax invoices (if applicable), tax payment deposit slips, and SPP, SPM, and SP2D documents.

For procurement of goods, construction works, or other services with claim values between IDR 50,000,000 and IDR 200,000,000, the required documents include: payment receipts; invoices or purchase notes; work orders; minutes of work completion; minutes of handover of work; payment minutes; tax invoices (if applicable); tax deposit evidence; and SPP, SPM, and SP2D documents.

For procurement of goods, construction works, or other services with values exceeding IDR 200,000,000, the administrative documents include:

1. Payment receipts; invoices or purchase notes; decision letter determining the winning bidder; bank guarantee/performance bond; agreement or contract; minutes of work completion; and minutes of handover of work;
2. Minutes of payment of bank guarantee for advance payment (if an advance is provided in accordance with regulations); tax invoices (if applicable); tax deposit evidence; and SPP, SPM, and SP2D documents.

Perwabkeu administrative documents from work units are submitted to the Financial Affairs Division and/or the Police Financial Center (Puskeu) for verification. The verification process assesses the conformity of payment mechanisms with state financial regulations, ensures that claims have been paid to the rightful recipients, and confirms that expenditures align with the predetermined objectives and targets. In its implementation, the Police Financial Center utilizes an application known as the *Puskeu Presisi* application, which can be accessed by all work units across the Indonesian National Police. The application functions as follows:

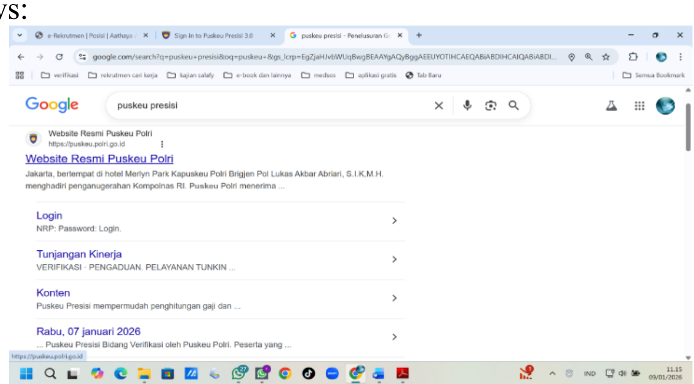

Figure 8.
Website Address of the Puskeu Presisi System

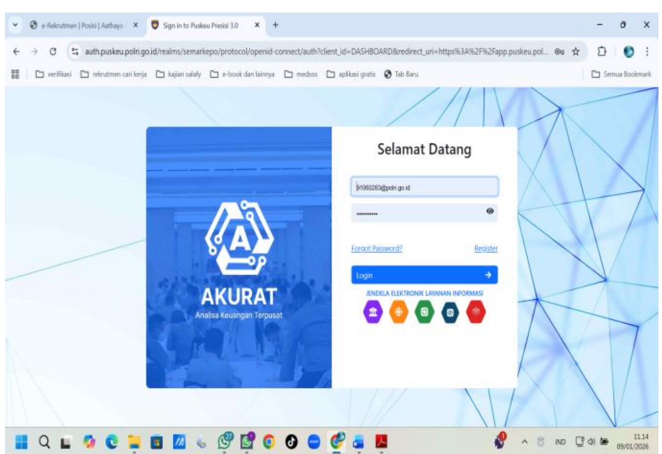

Figure 9.
Initial Interface of the Puskeu Presisi Application

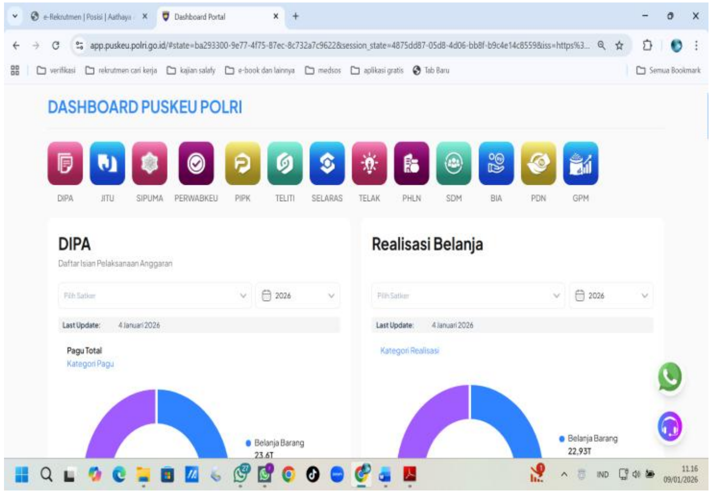

Figure 10.
Main Menu Display of the Puskeu Presisi Application (Dashboard)

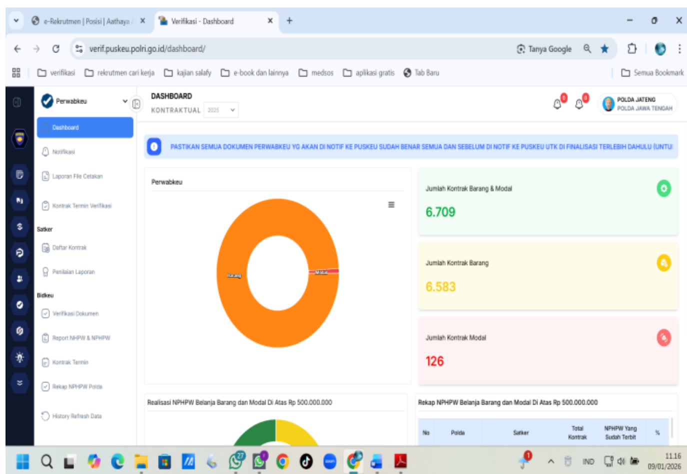

Figure 11.
Perwabkeu Verification Menu Display in the Puskeu Presisi Application

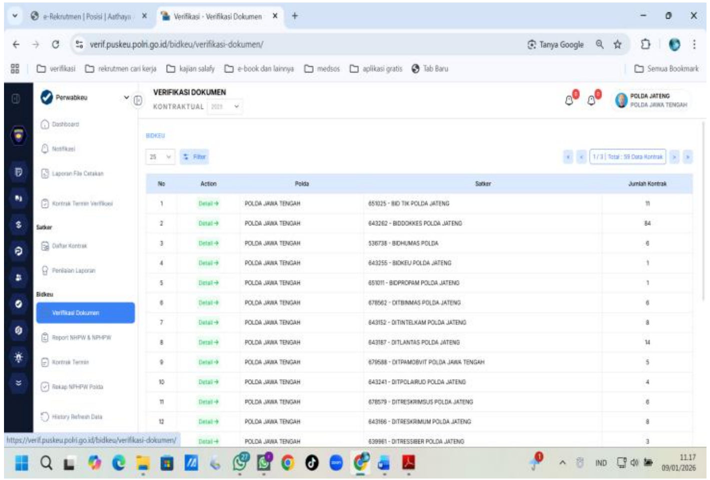

Figure 12.
Perwabkeu Report Display from Work Units in the Puskeu Presisi Application

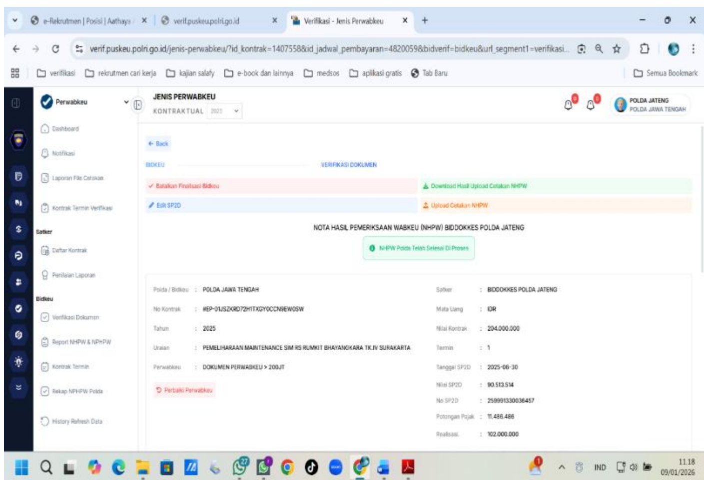

Figure 13.
Display of Perwabkeu Verification Results in the Puskeu Presisi Application

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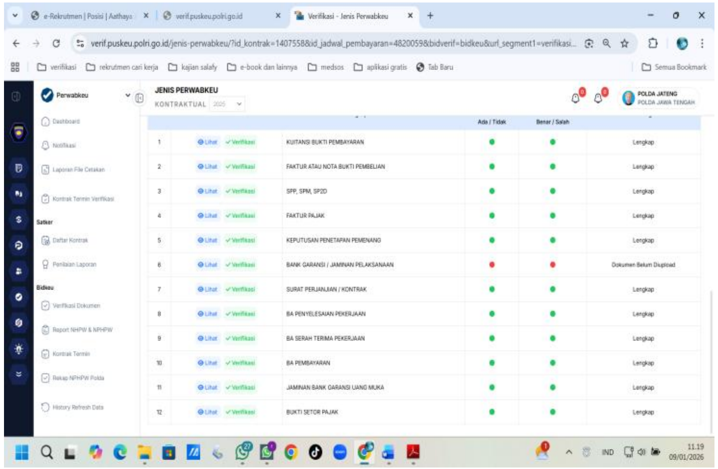

Figure 14.
Display of Perwabkeu Verification Results in the Puskeu Presisi Application

What constraints/factors influence the distribution and accountability of the budget at the Financial Division Work Unit (Bidkeu) of the Central Java Regional Police

Organizational Culture Factor

Organizational culture refers to patterns of thinking, feeling, and reacting based on certain norms within an organization or its sub-units. It represents a system of values embraced by organizational members that influences their work behavior. A strong organizational culture positively affects employees’ work methods and can foster job satisfaction. Key characteristics include individual responsibility, clear and innovative work targets, coordination, support mechanisms, direct supervision of behavior, organizational identity, performance recognition, openness to criticism, and communication patterns. The research findings indicate that organizational culture has a positive effect on job satisfaction. This implies that the stronger the organizational culture within the Bidkeu Work Unit of the Central Java Regional Police, the more orderly and effective the processes of budget distribution and financial accountability, particularly for the 2024 Fiscal Year, become.

The study also shows that the organizational culture within the unit falls within a “very good” range. Personnel demonstrates a commitment to continuous self-development for optimal performance, proactive work behavior without waiting for instructions, and motivational support from leadership to enhance creativity. Such a culture supports personnel performance and contributes to job satisfaction.

Leadership Supervision Factor

Leadership supervision is a managerial activity aimed at preventing deviations in task execution. Personnel who receive continuous guidance tend to make fewer errors, whereas lack of supervision increases the likelihood of mistakes, ultimately affecting performance. However, excessive supervision may create discomfort among personnel. The study finds that leadership supervision does not have a significant effect on job satisfaction within Bidkeu. This is attributed to overly strict supervision, which reduces work comfort and can lead to delays in budget distribution and financial accountability.

Personnel Performance Factor

Organizational culture significantly influences personnel performance. A stronger culture enhances employee performance through shared values, norms, attitudes, and work ethics that guide behavior, cooperation, and interaction. A positive culture strengthens organizational commitment and contributes to institutional success. The findings show strong agreement on indicators reflecting self-development, proactive work attitudes, and leadership-driven motivation for creativity, all of which support improved personnel performance.

Leadership Supervision on Personnel Performance

Leadership supervision has a positive and significant effect on personnel performance. Effective supervision both direct and indirect improves work outcomes. Direct supervision includes field inspections and on-site observations to ensure tasks are properly executed. Indirect supervision is conducted through communication media such as WhatsApp groups, where leaders provide instructions and monitor responsiveness. These practices enable leaders to oversee budget distribution and financial accountability activities effectively.

High Commitment in DIPA Distribution and Disbursement

In this context, the Chief of the Indonesian National Police (Kapolri) has emphasized strong commitment among Budget Authority Holders (KPA), both at headquarters and regional levels, to optimize budget absorption. Organizational success depends on proper delegation of authority down to the lowest hierarchical level. Structurally, the National Police has implemented such delegation, but effective execution requires strong commitment from top and middle managers. Budget disbursement officers at operational levels bear significant responsibility for achieving disbursement targets outlined in the DIPA (Budget Implementation List). The existence of vertical treasury units across Indonesia supports optimal fund distribution to government work units. The establishment of model State Treasury Service Offices (KPPN Prima) further accelerates service delivery, particularly for non-personnel expenditures.

A sound system and procedure for DIPA disbursement is essential. The process must follow binding methods and guidelines, including the Fund Withdrawal Plan (RPD) attached to the DIPA, which serves as a reference for monthly disbursement targets. If targets are not met, corrective measures must be implemented to ensure alignment with the planned schedule.

Expected Conditions in Budget Distribution and Accountability at the Finance Division Work Unit (Satker Bidkeu) of the Polda Jawa Tengah

In budget formulation as a determinant of organizational objectives, conflicts arising from differences in power and uncertainty are unavoidable. The technical procedures of budgeting involve bargaining processes in which managers across various divisions compete to obtain organizational resources. A finalized budget, therefore, represents an inherent part of organizational life.

The primary objective of budget distribution reporting is to provide information to Satker management for use in decision-making processes. The objectives related to budget distribution include the following:

1. **Planning.** Budget distribution provides direction for formulating Satker goals and policies. For example, the budget may indicate an increase in distribution targets for

Branch A and a decrease for Branch B. Based on this information, management can immediately undertake planning actions, such as reallocating distribution personnel to Branch A or intensifying promotional activities at Branch B to improve its distribution performance.

2. **Coordination.** The budget facilitates coordination among different units within the Satker. For instance, once the distribution budget has been finalized, a sub-unit can coordinate with the Human Resources sub-unit to determine whether staffing levels in the Marketing sub-unit are sufficient to achieve distribution targets.
3. **Motivation.** The budget enables management to establish specific targets that must be achieved by the Satker. For example, if the distribution budget specifies a particular distribution figure to be attained, the Satker will have a clear picture of the expected level of budget allocation and performance.
4. **Control.** The existence of a budget allows management to perform control functions over activities carried out within the Satker. For example, if a telephone expense budget is established for each sub-unit, a comparison can be made at the beginning of the following month between actual telephone expenses and the predetermined target. Any variance must be analyzed to identify its causes and corrective actions taken to ensure that future expenses align with the budget.

Based on the above explanation, the expected conditions in budget distribution and financial accountability at the Satker Bidkeu of the Polda Jawa Tengah should consider the following aspects:

The Role of the Budget Distribution System

In modern work units with complex operations, task division based on sub-units facilitates supervisory and managerial control functions. Such division is commonly found in areas such as finance and research sub-units, each further subdivided into sections according to operational scope and available skilled personnel. Rapid organizational growth, operational complexity, and diversity make managerial tasks increasingly challenging in ensuring organizational sustainability. The Satker organization functions as a system of interrelated relationships among sub-units aimed at achieving shared objectives. Limited available resources also constrain managers, necessitating an efficient and effective allocation framework. Fundamentally, management is a process of organizing and integrating resources into a comprehensive system to achieve organizational goals.

It should also be recognized that sub-units may have aligned or conflicting interests. For example, a production sub-unit may prefer large-scale production, while other units may have different priorities. Therefore, coordination among sub-units, sections, and subsections within an integrated system is essential to ensure that managerial operations are conducted efficiently and effectively. In the future, budget distribution is expected to accommodate all these considerations.

Budget Distribution Policy

The success of budget distribution largely depends on how the budget is formulated. Generally, the most effective budgeting programs involve responsible managers in preparing their own budget estimates, particularly when the budget is used as a control tool over managerial activities. Imposing top-down budget figures on a unit head may lead to dissatisfaction and reduced cooperation rather than improved productivity.

Budget formulation is influenced not only by organizational structure but also by organizational behavior and the characteristics of its members. Consequently, budgets may sometimes be deliberately set too high or too low rather than reflecting the best possible estimates of future conditions. Therefore, future budget distribution policies should be comprehensive and cover all organizational sectors to ensure implementation in accordance with established plans.

Accountability in Budget Distribution and Management

Budget accountability constitutes the final stage inseparable from the budget distribution process. At this stage, each Satker and sub-unit is required to account for the use of distributed funds transparently, accountably, and in compliance with applicable laws and regulations. Accountability serves not only as an administrative reporting requirement but also as an evaluation tool for the effectiveness and efficiency of implemented activities.

Within the Satker Bidkeu of the Polda Jawa Tengah, budget accountability is expected to clearly illustrate the alignment between planned budgets, distributed budgets, and actual expenditures. Any deviations must be explained rationally, whether caused by internal or external factors. Accountability reports thus serve as an essential basis for leadership decision-making, policy improvement, and future budget preparation.

An effective accountability system must also be supported by orderly and timely financial recording and reporting mechanisms. Each sub-unit is responsible for preparing periodic budget realization reports and submitting them to the Bidkeu Satker according to established schedules. These reports must be supported by valid documentation to ensure legal and administrative accountability.

Budget accountability also functions as an internal control mechanism. Through examination and evaluation of accountability reports, the Satker Bidkeu can detect early signs of irregularities, waste, or inefficiency in budget utilization. Evaluation results can then inform recommendations for improvement, enhanced budget discipline, and strengthened internal oversight systems.

Expected Future Conditions

Going forward, the desired condition for budget distribution accountability at the Satker Bidkeu of the Polda Jawa Tengah is the realization of financial governance oriented toward accountability, transparency, effectiveness, and efficiency. With a robust accountability system, it is expected that the confidence of leadership and stakeholders in financial management will increase, enabling organizational objectives to be achieved optimally and sustainably.

CONCLUSION

Based on the results of observations, data analysis, and discussions regarding budget distribution and accountability within the Finance Division Work Unit (Satker Bidkeu) of the Polda Jawa Tengah for Fiscal Year 2024, it can be concluded that, in general, the budget management system has been implemented in accordance with prevailing laws and regulations as well as the principles of public financial management, particularly transparency, accountability, effectiveness, and efficiency. Budget distribution is carried out through mechanisms established in the Budget Implementation List (DIPA) by utilizing integrated financial application systems such as the Institutional-Level Financial Application System (SAKTI), enabling fund disbursement processes to be conducted in a structured and well-documented manner. This is reflected in the budget absorption rate, which reached 100 percent, and the Budget Implementation Performance Indicator (IKPA) score of 97.08, categorized as very good, indicating that quantitatively the budget execution performance has met the established targets.

Nevertheless, the findings also indicate that these achievements still face various operational constraints that affect the overall optimization of budget management. The most dominant challenges include administrative delays and incomplete accountability documents from work units, which result in postponed verification and budget disbursement processes. In addition, limited technical understanding among some personnel regarding the use of digital financial reporting applications, such as SAKTI and SIMAK-BMN, affects the quality and timeliness of financial report preparation. Technical disruptions within these application systems also constitute a significant barrier, as they may hinder data input, reconciliation processes, and the timely submission of financial reports. Furthermore, the directive and incidental nature of certain budget allocations such as those for disaster response and other emergency conditions creates planning deviations that are difficult to predict at the beginning of the fiscal year and may affect the consistency of budget execution.

Overall, these conditions indicate that although budget distribution and accountability at the Satker Bidkeu of the Polda Jawa Tengah have been implemented adequately and have formally achieved performance targets, there remains substantial room for improvement, particularly in process effectiveness, time efficiency, human resource readiness, and the optimal utilization of information technology. Therefore, improving the quality of financial governance depends not only on achieving budget absorption targets but also on the organization's capacity to manage distribution and accountability processes accurately, timely, and sustainably in order to support the attainment of organizational objectives and strengthen public accountability within the Central Java Regional Police.

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