

Public Sector Financial Management to Realize Good Governance at the General Election Supervisory Board of Manado City

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Abstract

The purpose of this research is to describe, analyze and describe how the procurement of goods and services of Bawaslu Manado and the provider and to find out the factors for the occurrence of wan prestasi between Bawaslu Manado and third parties (providers). The research method uses a qualitative approach. Data collection techniques with interviews, documentation studies and observation. The results showed that the planning flow had been carried out properly based on the basic conditions of need and priority scale. The implementation system of leasing goods and services in the financial management of Bawaslu Manado City is in accordance with applicable procedures and rules, including the results of work that meet the criteria of applicable regulations and have adhered to the principles of good governance as a form of mutual commitment.

Abstrak

Tujuan dari penelitian ini adalah menggambarkan, menganalisa dan mendeskripsikan bagaimana pengadaan barang dan jasa Bawaslu Manado dan pihak penyedia dan Untuk mengetahui faktor-faktor terjadinya wan prestasi antara Bawaslu Manado dengan pihak ketiga (penyedia). Metode penelitian menggunakan pendekatan kualitatif. Teknik pengumpulan data dengan wawancara, studi dokumentasi dan observasi. Hasil penelitian menunjukkan bahwa alur perencanaan sudah dilakukan dengan baik yang didasari oleh kondisi asas kebutuhan dan skala prioritas. Sistem pelaksanaan sewa menyewa barang dan jasa dalam pengelolaan keuangan Bawaslu Kota Manado sudah sesuai dengan prosedur dan aturan yang berlaku, termasuk hasil pekerjaan yang memenuhi kriteria aturan yang berlaku dan telah menganut prinsip-prinsip *good governance* sebagai bentuk komitmen bersama.

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1. INTRODUCTION

With a change in paradigm from previously viewing the government as a ruler who has the power to govern (government), the task as a public service institution will automatically be required to be able to carry out government functions well (good governance). One of the indicators for realizing good governance is the realization of good management of State Finances because the financial aspect is the starting point for all activities that will be carried out by the government.

To realize good management, of course, it must be based on several principles of financial management, including the principles of openness and accountability. In connection with this, the government carried out public sector financial reform, namely by issuing Law no. 17 of 2003 concerning State Finances as the basis for carrying out overhaul policies in the management of State Finances which was then followed by the issuance of several implementing regulations such as Law no. 1 of 2004 concerning State Treasury expenditures, Law no. 15 of 2004 concerning Examination of State Financial Management and Responsibility.

State finances actually have a broad meaning, namely that apart from covering state property or state assets which do not solely consist of all rights, they also include obligations. These rights and obligations can only be valued in money if they are implemented.

So the formulation of the meaning of State Finance according to Syamsi as quoted by Yuswar Zainul Basri and Mulyadi Subri is all rights and obligations that can be valued in money, as well as everything (whether in the form of money or goods) that is state wealth in connection with these rights and obligations.

According to Article 3 paragraph 1 of Law Number 17 of 2003 concerning State finances, State finances are managed in an orderly manner, in compliance with statutory regulations, efficiently, economically, effectively, transparently and responsibly by paying attention to a sense of justice and propriety. The management referred to in this paragraph includes all planning, control, use, supervision and accountability activities.

The general explanation of Law Number 17 of 2003 concerning State finances states that, in order to support the realization of good governance in state administration, State financial management needs to be carried out professionally, openly and responsibly in accordance with the basic rules stipulated in the Constitution Republic of Indonesia 1945.

Furthermore, in the general explanation of Law Number 1 of 2004 concerning the treasury of state expenditure, it is emphasized that efforts to apply the principles of financial management which have so far been mostly implemented in the business world in managing government finances are not intended to equalize private sector financial management. In essence, the State is a political institution. In this position, the State is subject to the public legal order. Through the activities of various government efforts, the State seeks to provide welfare guarantees to the people (welfare state). However, public sector financial management which has been carried out so far using the superiority of the State has meant that government officials engaged in public sector financial management activities are no longer considered to be in the management profession group by professionals. Therefore, it is necessary to trace back government financial management by applying the principles of good governance in accordance with the government environment.

The concept of good governance in government bureaucracy emerged because of dissatisfaction with the delivery of public services. According to the United Nations Development Program (UNDP) in (Nurchana, Haryono, & Adiono, 2014, p. 355) which explains that to realize good governance in its implementation it does not only involve the government, but also involves other actors such as the state (country or government), civil society (society), and private (private parties).

With the involvement of these actors, the aim is to ensure supervision and create cooperation between one another as stated by Wahyudi in (Nurchana, Haryono, & Adiono, 2014, p. 355). In order to create good governance, the government can strive to implement the principles of accountability, manage resources efficiently, implement regulations well and impartially, and ensure the realization of fair, accountable, transparent and professional social and economic interactions between parties. interested parties (Sutedi, 2014, p. 11).

One form of implementing good governance within the government bureaucracy is the procurement of government goods and services. Procurement of government goods and services such as procurement contracts between the Government (State-Owned Enterprises, Government Departments and other State Institutions), Companies (Private and State) and Individuals (Sirait, 2018, p. 14). The procurement contract is regulated by various policies related to the procurement of goods and services as stated in the Presidential Decree of the Republic of Indonesia Number 80 of 2003 concerning Guidelines for Implementing Government Procurement of Goods and Services.

Then, because the various policies contained in the Presidential Decree were deemed no longer appropriate to developments in the situation, the various policies were changed by

issuing a Presidential Regulation. The Presidential Regulation on the procurement of goods and services has undergone six changes. First time using Presidential Regulation of the Republic of Indonesia Number 54 of 2010 concerning Procurement of Government Goods/Services.

However, because it was not in accordance with developments in the situation, in 2018 a new Presidential Regulation was issued in the form of Presidential Regulation of the Republic of Indonesia Number 16 of 2018 concerning Procurement of Government Goods/Services (Procurement Regulation, accessed from <http://jdih.lkpp.go.id> on 09/28/2018).

Based on Presidential Regulation of the Republic of Indonesia Number 16 of 2018 concerning Government Procurement of Goods/Services which explains that:

"Procurement of goods and services is the activity of procuring goods/services by Ministries/Institutions/Regional Apparatus/which is financed by the APBN/APBD, the process starts from the identification of needs, to the handover of the results of the work."

In implementing the procurement of goods/services, Manado City Bawaslu is involved in a contractual relationship with a third party, namely through an agreement. Agreements are regulated in book III of the Civil Code (hereinafter referred to as the Civil Code). In Article 1313 of the Civil Code, an agreement is an act by which one or more parties bind themselves to one or more people. Meanwhile, according to Abdul Kadir Muhammad, an agreement is an agreement whereby two or more parties bind themselves to carry out something in the field of assets.

In Presidential Decree no. 4 of 2015, Goods/Services Procurement Contract, hereinafter referred to as Contract, is a written agreement between the Commitment Making Officer and the goods/services provider or self-management implementer. This contractual relationship relates to the obligation to provide, build and maintain public facilities. In this contract, the objects of the contract are goods, construction work, consulting services and other services.

In an agreed contract, of course there are things that are to be achieved according to the agreement between the parties, but in its implementation, the things that have been arranged and agreed upon do not always work well. This can also occur in procurement contracts carried out by the government with goods/service providers, such as acts of default regarding delays in the distribution of furniture and equipment to sub-district general election supervisory committees throughout the city of Manado, which in this act of default causes losses to the party using it. the equipment.

Default is the failure to carry out the performance or obligations properly imposed by the contract on certain parties mentioned in the contract, which constitutes a deviation from the implementation of the contract, resulting in losses caused by one or the parties.

Based on the explanation above, the author is interested in research with the title: "Public Sector Financial Management to Realize Good Governance in the Manado City General Election Supervisory Agency)".

2. METHOD

In this research, researchers used qualitative research. Qualitative research is a research and understanding process based on a methodology that investigates social phenomena and human problems. In this approach, the researcher creates a complex picture, examines words, reports detailed views of respondents, and conducts studies in natural situations (Creswell, 1998). Qualitative research is a research procedure carried out to produce descriptive data, both written and verbal, from the objects observed.

Qualitative research is research that is used to reveal problems in the working life of government, private, community, youth, women's, sports, arts and culture organizations, etc. so that it can be used as a policy to be implemented for the common good. According to Sugiyono (2008) Problems in qualitative research are temporary, tentative and will develop or change after the researcher is in the field.

Furthermore, the research instrument in qualitative research is the researcher himself, so the researcher must be validated with a deep understanding of the object being studied, a true understanding of field conditions and the problems raised as well as readiness to conduct research.

In this research, a qualitative approach was used, where researchers attempted to analyze the procurement of goods and services to realize good governance in Bawaslu in the city of Manado.

Data collection techniques are used to collect data and information that support each other and are related to obtain the required data. According to Sugiyono (2012) data collection techniques are the most strategic step in research, because the main aim of research is to collect data. Data collection techniques in this research used documentation, observation and interview techniques.

Data analysis technique

Based on the data collected, Miles and Huberman (1994) and Bougie (2013), proposed three steps in qualitative data analysis: data reduction, data presentation, and drawing conclusions. The data that will be reduced is based on the results of interviews and documentation. At this data reduction stage there is a process of selecting or clarifying important data and creating categories in the form of themes that will be used in the research.

3. RESULTS AND DISCUSSION

Simultaneous elections as a democratic party need to be interpreted more comprehensively than before, future democratic parties will not only be about simultaneous elections as a means for the community to convey their political choices as a form of political maturity, but also be a party that is synonymous with high excitement and enthusiasm, so that Bawaslu must be the guard. at the forefront in carrying out supervision, taking action against violations and resolving disputes in the election.

Funding Framework

The funding framework aims to calculate the organization's funding needs in order to achieve its strategic targets over the next five years. Calculations are made based on five year projections. Bawaslu Manado City in preparing the funding framework takes into account the sources of funds obtained and the program targets planned for five years.

The source of funding for Manado City Bawaslu is obtained from the State Revenue and Expenditure Budget (APBN), the Manado City Bawaslu Work Plan and Budget (RKA) is prepared based on the temporary ceiling determined by the Ministry of Finance with reference to the Bawaslu Work Plan (Renja). The preparation of the Bawaslu RKA was carried out using an integrated budgeting approach, performance-based budgeting, and the Medium Term Expenditure Framework (KPJM). Therefore, the funding framework for the 2020-2024 Bawaslu City Manado Strategic Plan was prepared in a medium-term perspective which is a manifestation of the implementation of the KPJM. The 2020-2024 Manado City Bawaslu funding framework is carried out to realize the vision and mission, as well as achieve the strategic goals and targets of Manado City Bawaslu in the form of implementing programs/activities that have been prepared based on performance indicators and targets each year. The funding framework is structured based on the following stages:

1. Review of programs and activities;
2. Preparation of new programs and activities for the 2020-2024 period;

3. Preparation of budgets for new programs and activities

Referring to the indicators that have been described, a discussion of the research results is presented below.

1. General description of human resource competency owned by the Manado city Bawaslu office and third parties. Data was obtained that one of the factors that determines the occurrence of default between Manado Bawaslu and third parties (providers) is the human resource capability of employees who carry out these activities, which have met the employee and employee competency requirements. both parties, so that the procurement of goods and services for financial management at the Manado City Bawaslu office runs smoothly as expected. This condition is also supported by personality prerequisites that must be met by each employee carrying out this activity, including the provider employees.
2. Implementation of the principle of obedience and compliance with applicable laws on both parties, data obtained shows that the aspect of obedience and compliance is the basis of a strengthening engagement in procurement of goods and services in financial management in the Bawaslu of Manado City, so that the occurrence of default can be avoided and at the same time omitted in carrying out this activity. This condition shows that there is no default in these activities, giving an indication that the procurement of goods and services for financial management has been carried out well.
3. The application of the principle of transparency carried out in the procurement of renting goods and services in the financial management of the Manado City Bawaslu, shows data that the principle of transparency can avoid the occurrence of defaults which will fulfill the obligations of both parties in carrying out them in accordance with applicable regulations. On the other hand, transparency to the wider community will also have a positive impact on competitive competition between providers, so that the quality of goods and services leased by both parties can be carried out well. This means that Bawaslu and third parties have carried out their responsibilities in procurement contracts for renting goods and services in accordance with applicable regulations.
4. The principle of accountability that has been implemented by the Manado City Bawaslu Office provides data that concrete efforts and activities have been carried out by Bawaslu and partners so that the principle of accountability becomes the basis for taking responsibility for all work on goods and services so that there are no defaults in financial management activities at the City Bawaslu office. Manado. This condition is also supported by the competency and capacity of the staff and employees of both parties which are quite good and fully understand the principle of accountability in the procurement of goods and services for hire.
5. Implementation of the principles of effectiveness and efficiency that have been implemented by the Manado City Bawaslu office provides data that the principles of effectiveness in terms of quality of work and efficiency in terms of saving costs, energy and work time have been implemented by the Manado City Bawaslu together with third parties in the procurement of renting goods and services in financial management, so that there is no default on both parties. This means that it really supports and supports the amount of budgeting that is as efficient as possible and accountability and transparency that can be accessed by all parties online on the application that has been implemented by the Manado City KPPN.

It was also explained that the results of research conducted by Agus Prasetya Wiranto (2021) concluded that the implementation of renting a boarding house in Genuk is bound by an agreement that can be implemented if the procedures or stages can be understood correctly by the parties, both the party renting the boarding house and the renter. The legal responsibilities of the parties in implementing the shophouse rental agreement can be seen

in the rights and obligations of the parties, both the party renting out the boarding house and the renter. Defaults that occur in the Genuk housing complex include the debtor not carrying out his obligations on time, such as paying the rent that has been agreed upon, the boarding house facilities being rented out not in accordance with the initial description and the debtor running away without paying the boarding house money, in this case The resolution carried out by the parties if there is a default in the Genuk housing rental is generally carried out through non-litigation because dispute resolution through consensus deliberation is always successful and achieves peace between the parties.

The solution to a dispute or default is, it is better for the parties to make a rental agreement to rent a boarding house in Genuk in writing so that they really know the rights and obligations of each party in order to prevent a default or dispute and maintain communication between the parties.

This is also strengthened by the results of research conducted by Dova Dabita Fitra (2022), concluding that the form of implementation of the land rental agreement for the construction of the swallow's nest building begins with the parties submitting an application to the Village Office, then approval, a summons, an agreement process and finally an agreement. There are forms of default such as the tenant digging a pool, renting out part of the land to a third party without the land owner's permission, and factors such as external factors, namely force majeure and internal factors, namely financial problems and intentionality. The settlement process went through peace and resulted in a letter of compensation worth IDR 1,500,000 and a letter of release of land rights.

4. CONCLUSION

The conclusions of this research are as follows:

1. The general description of the procurement of goods and services in financial management at the Bawaslu office in Manado City with third parties is that: (1) the planning flow has been carried out well, based on the basic conditions of need and priority scale, (2). The system for implementing the rental of goods and services in the financial management of the Manado City Bawaslu is in accordance with applicable procedures and regulations, including work results that meet the applicable regulatory criteria, (3). Has adhered to the principles of good governance as a form of commitment and compliance with applicable regulations, so that the implementation of activities and outputs and outcomes from the procurement of goods and services are as expected. (4). The flow and procedures for evaluating and reporting the procurement of renting goods and services in the financial management of the Manado City Bawaslu have been running in accordance with applicable regulations by applying the principles of good governance in its implementation.
2. Factors that also determine the occurrence of default on leases for goods and services are: (1). One of the factors that also determines the occurrence of default between Bawaslu Manado and third parties (providers) is the ability of the human resources of the employees who carry out these activities, which have met the competency requirements of employees and employees of both parties, so that the procurement of goods and services in financial management at the Bawaslu City office Manado went smoothly as expected. (2). The implementation of obedience and compliance aspects is the basis for strengthening engagement in procurement of goods and services in financial management at Bawaslu Manado City which has been implemented well, so that defaults can be avoided, (3) the principle of transparency can avoid defaults because it is in accordance with applicable regulations. . Likewise, transparency to the wider community will also have a positive impact on competitive competition between providers, so that the quality of goods and services leased by both parties can be carried out well. (4). The principle of

accountability that has been implemented by the Manado City Bawaslu Office has made concrete efforts and activities on the part of Bawaslu and partners so that the principle of accountability becomes the basis for accountability, (5). Implementation of the principles of effectiveness in terms of quality of work and efficiency in terms of saving costs, energy and work time has been implemented by the Manado City Bawaslu together with third parties in the procurement of rented goods and services in financial management.

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