

## Evaluasi penerapan Surat KPPN Jakarta IV nomor S-2223 tahun 2020 dalam pelaksanaan pengajuan SPM TUP di Puslitbang Transportasi Jalan dan Perkeretaapian = Evaluation of the implementation of the KPPN Jakarta IV letter number S-2223 of 2020 in the implementation of submitting SPM TUP at the R&D Center for Road Transportation and Railways

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### Abstrak

Penelitian ini mengevaluasi atas penerapan Surat Kantor Pelayanan Perbendaharaan Negara Jakarta IV nomor S-2223 tahun 2020 (Surat KPPN) dalam pelaksanaan pengajuan Surat Perintah Membayar Tambahan Uang Persediaan (SPM TUP) di Pusat Penelitian dan Pengembangan Transportasi Jalan dan Perkeretaapian (Puslitbang TJKA). Adapun, metode penelitian dalam studi ini adalah kualitatif dengan pendekatan studi kasus. Tujuan penelitian ini untuk mengetahui perbedaan pelaksanaan pengajuan SPM TUP di Puslitbang TJKA sebelum dan sesudah terbit Surat KPPN berdasarkan sistem dana tetap. Berdasarkan hasil wawancara disimpulkan bahwa terdapat perbedaan pelaksanaan pengajuan SPM TUP antara sebelum dan sesudah terbit Surat KPPN yaitu pada syarat pengajuan SPM TUP. Selain itu, berdasarkan sistem dana tetap pelaksanaan pengajuan SPM TUP di Puslitbang TJKA belum sesuai dengan sistem dana tetap. Mengingat bahwa Surat KPPN diterapkan saat pandemi COVID-19, dalam situasi darurat dengan pemberlakuan pembatasan kegiatan masyarakat. Sehingga ketidaksesuaian pelaksanaan pengajuan SPM TUP dengan sistem dana tetap dan sistem pengendalian internal atas kas dimitigasi dengan tetap melakukan transfer kepada penyedia untuk pembayaran yang bernilai besar walaupun diizinkan membayar tunai.

.....This study evaluates the implementation of the Jakarta IV State Treasury Service Office Letter number S-2223 of 2020 (KPPN Letter) in the implementation of submitting an Order to Pay Additional Money Supply (SPM TUP) at the Research and Development Center for Road Transportation and Railways (Puslitbang TJKA). Meanwhile, the research method in this study is a qualitative method with a case study approach. The purpose of this study was to find out the differences in the implementation of TUP SPM submissions at the Puslitbang TJKA before and after the issuance of the KPPN Letter, and to find out the implementation of SPM TUP submissions at the Puslitbang TJKA when viewed with a imprest fund system. Based on the results of the interviews, it was concluded that there were differences in the implementation of SPM TUP submissions between before and after the issuance of the KPPN letter, namely the requirements for submitting SPM TUP. In addition, based on the imprest fund sytem, the implementation of SPM TUP submissions at the Puslitbang TJKA is not in accordance with imprest fund system. Given that the KPPN letter was applied during COVID-19 pandemic, with the imposition of social distancing in emergency situation. So that the incompatibility between implementation of SPM TUP submissions with imprest fund system and cash internal control system mitigated by continuing to make transfers to providers for payments of large value even though they are permitted to pay in cash.