

SISTEM LAPORAN SURAT PERTANGGUNGJAWABAN (SPJ)  
PADA DEWAN PERWAKILAN RAKYAT DAERAH PROVINSI  
DAERAH ISTIMEWA YOGYAKARTA

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Abstrak

Penelitian ini bertujuan untuk mengetahui pelaksanaan sistem dan prosedur laporan dan pertanggungjawaban bendahara dalam penyusunan SPJ di kantor sekretariat DPRD Prov. Daerah Istimewa Yogyakarta. Di sekretariat DPRD DIY sistem prosedur laporan penyusunan SPJ terdiri dari pembukuan SP2D, pembantu belanja tanpa uang panjar, pembukuan melalui uang panjar, pertanggungjawaban penggunaan TU, Uang Persediaan (UP), Ganti Uang Persediaan (GU), Belanja Langsung (LS).

Sistem prosedur laporan penyusunan SPJ ini seharusnya dilaksanakan secara tertib dan taat pada peraturan yang berlaku. Akan tetapi, dalam pelaksanaan penyusunan SPJ di sekretariat DPRD DIY masih ada yang belum sesuai dengan peraturan yang berlaku. Sehingga mengakibatkan penumpukan pekerjaan pada suatu waktu, ketidaktahuan pejabat penanggungjawab terhadap pengajuan surat bukti pembayaran dan belanja yang dilakukan. Diterapkannya sistem dan prosedur laporan penyusunan SPJ di sekretariat DPRD DIY yang baik sesuai dengan peraturan yang berlaku dapat mencegah terjadinya penyalahgunaan dana serta laporan keuangan yang dihasilkan dapat dipertanggungjawabkan dan digunakan sebagaimana mestinya.

Kata kunci: Pertanggungjawaban, Sistem, Prosedur

LETTER OF RESPONSIBILITY REPORT SYSTEM (SPJ)  
AT THE PROVINCIAL PEOPLE'S REPRESENTATIVE COUNCIL  
SPECIAL REGION OF YOGYAKARTA

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Abstract

This study aims to determine the implementation of reporting systems and procedures and the accountability of the treasurer in the preparation of the SPJ in the secretariat office of the DPRD Prov. Special Region of Yogyakarta. At the secretariat of DPRD DIY, the procedure system for preparing the SPJ report consists of SP2D bookkeeping, shopping assistant without down payment, bookkeeping through down payment, accountability for the use of TU, Inventory Money (UP), Replacement Inventory (GU), Direct Expenditure (LS).

The system of reporting procedures for the preparation of this SPJ should be carried out in an orderly manner and in compliance with applicable regulations. However, in the implementation of the preparation of the SPJ at the secretariat of the DIY DPRD, there are still some that are not in accordance with the applicable regulations. So that it results in a buildup of work at one time, ignorance of the official in charge of submitting a proof of payment and spending made. The implementation of systems and procedures for the preparation of SPJ reports at the secretariat of the DIY DPRD that are in accordance with applicable regulations can prevent misuse of funds and the resulting financial reports can be accounted for and used properly.

Keywords: Accountability, System, Procedure