

Analysis of Management Function Management in Financial Administration in Buton District

Muh. Rais. R^{1*}, Ahmad Daholu²

^{1,2}Faculty of Economics, Muhammadiyah University of Buton, Indonesia

E-mail Koresponden: raismuhamad000@gmail.com

Article

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Abstract: *The purpose of this research is to find out how to make the analysis of the financial administrative management function in the Siotapina District Office of Buton Regency run better and how to manage the financial administration there. The research approach is qualitative. The informants in this study were employees of the Siotaping District Office, Buton Regency, especially the Head of the Xiotapina District Office, the Finance Section or Treasurer, and related fields within it, which was carried out in August 2022. The data sources used were primary data sources and secondary data sources. While the data collection technique used is question and answer and documentation. The findings show that the Siotapina District Office of Buton Regency manages the financial administrative management function optimally, because 96% of the goals or budget are carried out in 2018 and 96% in 2019, and becomes 96% in 2020. Set at 95 percent. In addition, the procedure for managing the financial administration of the Siotapa District Office adheres to accrual state accounting rules, but is limited to a network system for the purposes of carrying out activities and reporting.*

1. Introduction

Realizing a superior company turns out to need a good management. Good management certainly refers to management functions to increase the effectiveness and efficiency of an organization in achieving its goals. In an organization or company the management function is the strength of the leaders in carrying out the managerial functions of the organization. If a leader properly plans, implements and controls the organization and all the resources in it, then organizational goals will be more easily achieved. According to Hendry Fayol, who was expert in language by Sifrsoni (2012:47), explains that management functions consist of four functions, namely planning, organizing, leading and controlling.

The management function is also the basic elements that are always inherent in the company's management process and are used as a reference for managers in helping to maximize the achievement of company or organizational goals. Basics in management can be a reference in the management of financial management. Mochdar (2021:14), One of the most important subfields of management science is financial management. Many people believe that the finance department is only responsible for financial management, which is

only an accounting activity. Financial management covers a wider range of activities, so this is an incorrect assumption. G. R. Terry, as reported in 2013:56), management is a special process that involves the use of human resources to plan, organize, actuate and control actions to achieve goals.

According to Mochdar (2021: 13), the component of regional financial management has undergone fundamental changes as a result of the enactment of Law Number 32 Period 2004 concerning Regional Government and 33 Period 2004 concerning Relations between the Central Government and Regional Government regarding State Finances. greater authority to local governments. Flexibility in seeking finance and determining direction, goals and budget targets is one of the expected strengths. According to Suad & Enny (2015: 7) Financial management includes all administrative tasks which are carried out in stages, including: planning, storage, use, registration, and supervision, which also completes reporting (reporting) on the cycle of receiving and spending money in an agency, organizations, or individuals during a specified period. period of time by putting each stage of financial management into action.

District oblast instruments are given the right to process funds referred to as sub-districts. The Siotapina District Office must be in charge of managing the financial administrative management function so that a budget can be determined to finance all program needs. and its implementation can be in accordance with the budget. Expenditures for Siotaping District Branch Management of financial administration must follow written rules so that the stipulated budget can finance all program needs. This will prevent financial administration managers from making fatal mistakes. The Siotaping District Office incurs both capital and personnel costs in connection with the acquisition of goods and services.

The planning stage of the Siotapina district management cycle for the financial administration function includes the implementation of the district Musrembang (discussion of development planning) at the district level, the preparation of the sub-district (5 periods), and the preparation of the district operational plan (1 period). In the framework of preparing the budget for the region where the sub-region is located, which consists of sub-regional income, sub-regional expenditure, and sub-regional finance, the question of urgency or importance is raised during this budgeting stage. cycle. Management of receipts and expenditures is part of the administrative division of the sub-district finance department.

Planning an organization's or company's agenda, there are two phases, namely the budget implementation phase and the appraisal phase, which is carried out by regional managers to determine the degree of planning and development achievements. The reporting and doing business phase involves completing tasks as accountability values.

2. Literature Review

Management

According to Nurdiansyah and Rahman (2019: 3) stated that management is a series of activities consisting of planning, implementing, monitoring, and controlling to achieve a goal that has been targeted through the use of human resources and other sources. According to Handoko (2012: 8) management is the process of planning, organizing, directing, and supervising the efforts of members of the organization and the use of other organizational resources in order to achieve organizational goals that have been set.

According to Nurdiansyah and Rahman (2019: 74) the management of management functions includes:

1. Planning and Budgeting

All company activities related to the use of the company's financial budget which is used for all activities and interests of the company. With careful planning and consideration, maximizing profits and minimizing budgets that are wasted without results and also achieving the desired goals.

2. Controlling

Associated with acts of supervision in all activities in financial management, both in distribution and in the bookkeeping for further financial evaluation which can be used as a reference for carrying out further company activities.

3. Auditing

All internal audits carried out for all forms of activities related to financial management are in accordance with accounting standards and there are no deviations.

4. Reporting

With financial management, each period there will be financial reporting that is useful for analyzing the company's profit and loss ratios.

Administration (Governance) Finance

According to Ikmal Rauf (2012: 8) financial governance is generally the preparation of information design matters and also a systematic process of mechanisms according to the rules in the form of information that can facilitate both as a whole and in relation to one another. Therefore, in a narrow sense, financial management is more accurately referred to as a business (clerical work, office work), while in a broad sense, financial management refers to the process by which individuals or groups of individuals achieve the desired results. Planning, budgeting, checking, managing, controlling, achieving payments, and keeping finances that are also owned by groups or companies are part of financial management.

Efendi Muktar (2014:56) Financial administration where this understanding refers broadly. A mechanism that moves gradually in the wheels of the organization in financial utilization so that the main tasks of the organization can run according to the expectations of the organization. This must be considered by managers as leaders in carrying out a financial management administration wheel where human resources are a priority in managing organizational finances.

The objectives of financial administration according to Husniar (2013: 76), namely: The purpose of financial management is to be able to manage money systematically so that its management can be calculated according to predetermined rules, Making the process of depositing and withdrawing finances more efficient, reducing the complexity of money transactions, transactions have confirmed, and understand the current state or financial situation of the company.

Several components in managing financial administration according to Fatkhudin and Budi Winarni (2018: 5), namely: Financial planning, which includes estimating what you will spend and earn in the future and planning other activities, financial budgeting, especially organizational activities, which include activities that planned, expenses, and income, before detailing or breaking down for budgeting, the process of using money in a way that generates money is most commonly called financial management, financial prospecting, that is, the

process of making money so that all organizational activities can run well, financial violations, such as depository procedures and collection of finances for an organization, financial control is the process of evaluating and improving the performance of financial and organizational systems and financial audits, especially audit-related activities.

3. Methodology

The type of research used is qualitative research. Qualitative research aims to obtain information directly from the field, based on what informants convey. In this research, the researcher used a descriptive qualitative approach, chosen because the problems to be discussed are not related to a number but only to describe, to describe, and to describe in the form of words and words from informants about various management of the financial administration of the Siotapina District Office, Buton Regency.

The informants in this study used were employees of the Siotaping District Office, Buton Regency, especially the Head of the Xiotapina District Office, the Finance Section or Treasurer, and related fields within it. The data sources used in this study are primary data sources and secondary data sources. Data collection techniques used are observation, question and answer, and documentation. the method of data analysis used is divided into 3, namely information reduction, information presentation and drawing conclusions

4. Results and Discussion

4.1 Results

Results can be presented in the form of tables of figures, graphs, verbal descriptions, or a combination of the three. Table, graphs, or images shouldn't be too long, too large, or too many. Writers should use variations in the presentation of tables, graphics, or verbal descriptions. The tables and graphs presented must be referred to in the text. The way of writing the table is shown in Table 1. In general or in the 2018-2020 period based on the results of questions and answers and observations made by researchers that the management of the financial administration function at the Siotapina sub-district office, Buton district, there are several obstacles, namely: 1) Limited Human Resources, especially in the use of Information Systems and Internet-based technology online; 2) Lack of supporting facilities and infrastructure, especially two-wheeled vehicles and public transportation as ASN facilities in carrying out their duties; 3) Limited Internet Network Support Facilities so that it is very influential both in terms of services in general and in the implementation of office administration, especially SIPD Online Financial Administration; 4) The quantity and quality of human resources for civil servants/ASN at the Siotapina District Office are still inadequate in carrying out their duties and functions.

Table 1. Results of questions and answers from Siotapina sub-district office employees regarding Financial Administrative Management

| Informant | Focus | Aspect | Implementation | | | |
|------------------------------------|------------------------------------|-----------|----------------|---|---|---|
| | | | SB | B | C | K |
| Siotapina District Office employee | Management of financial management | Planning | √ | | | |
| | | Thawing | √ | | | |
| | | Reporting | | √ | | |

Based on table 1. the implementation of financial administrative management at the Siotapina sub-district office was carried out well. Management of financial administration at the Siotapina sub-district office goes through several procedures as follows:

Planning

Based on the mandate of Law Number 25 Period 2004 concerning the National Development Planning System and Law Number 23 Period 2014 concerning Regional Government, where each Regional Apparatus (PD) must prepare a Strategic Plan (Renstra). The Regional Strategic Plan (Renstra-PD) is a medium-term development planning document that is valid for 5 (five) periods which functions to plan changes for the better, manage success and ensure the effective use of potential resources to improve organizational performance and productivity. The Strategic Plan for the Siotapina District Office of Buton Regency was drawn up based on the Regional Development Plan (RPD) for Buton Regency, while on the scale of Regional Work Units, the Siotapina District Office for Buton Regency, the Strategic Plan is a reference for compiling a Work Plan (Renja) for a period of 1 period, then a Regional Apparatus Unit Budget Plan by the Head of Finance and Equipment Sub-Section. The regional work unit budget activity plan is then inputted into the system which is then held for discussion in the DPRD. After being hammered or approved, a regional work unit budget implementation document (DPA-SKPD) is formed.

Thawing

Based on the results of the question and answer PPTK (Executor of Activity Techniques) who submitted the activity to the financial body then the finance department examined or researched the files or documents then signed by the Camat, after all the documents were complete then submitted to the BPKD (Regional Financial Management Agency) then a letter was made financial disbursement order (SP2D). After SP2D is completed, the treasurer can make financial disbursements

Reporting

Reporting at the Siotapina sub-district office is a functional report, goods and asset treasurer report, quarterly reports, semester reports and end-of-period reports (Budget Realization Report) related to periodical expenditure finances. The report in question is in accordance with the systemized government accounting system starting from information gathering, recording, financial reporting. The report has been prepared based on an adequate internal control system, and its contents present information on budget execution, financial position, and notes on financial statements in a proper manner in accordance with accrual-based government accounting standards. planning, disbursement, reporting

4.2 Discussion

Planning is the first tool in the management process. Planning is the process of determining the goals and objectives to be achieved in order to achieve goals as efficiently and effectively as possible. Based on the conclusion of the question and answer results that in the process of planning the goals and objectives to be achieved in the financial administration are in accordance with the applicable procedures but not optimal because of the lack of resources in the responsible person responsible for tupoksi not optimal due to lack of manpower.

Control is an act of supervision in all financial management activities in distribution and bookkeeping. Supervision is expected to be able to prevent errors in carrying out company activities. Based on the conclusion of the question and answer results that the act of control or supervision in financial administration has been effective because it is carried out not only internally but also externally, both in distribution and in the bookkeeping which is supervised by the Regional Finance Agency.

Examination is all internally carried out for the sake of all forms of activities related to financial management in accordance with accounting standard rules so that irregularities do not occur. In the inspection is expected to prevent the emergence of irregularities. Based on research results that in the process of auditing the financial administration is carried out internally which is in accordance with accounting principles so that there are no irregularities. For this reason, the Camat must understand the work of financial administration.

Reporting is an activity of reporting information, with reporting, each period there will be financial reporting that is useful for analyzing the company's profit and loss ratio. Based on the results of questions and answers and observations that the financial administration reporting process complies with procedures supervised by the Regional Finance Agency, but is not yet effective because the internet network system is an obstacle in the reporting process. In Siotapin District, financial administration is managed by: Making Work Plans (Renja), Budget Work Plans (RCA), Budget Execution Documents (BPA), Processing Warrants (OPS), and issuing Payment Orders (Renstra). basis for disbursement of funds (SPM), Order for Disbursement of Funds (SP2D), Siotapina sub-district then makes a period-end report (Budget Realization Report) (Mochdar, 2021). In managing the financial administration management at the Siotapina sub-district office it is in accordance with the Law of the Republic of Indonesia Number 1 Period 2004 concerning the State Treasury Article 56, PP 58 Period 2005 concerning Regional Financial Management in Chapter IX Accountability for Implementing APBD Article 99, and Regulation of the Minister of Home Affairs Number 13 Period 2006 concerning Guidelines for Regional Financial Management, dated May 15 2006, in the third part of Chapter XII at 294 and article 295 and Minister of Home Affairs Regulation Number 64 period 2013 concerning Application of accrual-based government accounting standards in local governments, but not yet optimal due to the realization has not yet reached 100%, namely in the 2018 period the absorption was 96%, in the 2019 period the absorption was 96% and in the 2020 period the absorption was 95%.

If a statement is the essence of several references, all sources are written by mentioning all references in alphabetical order and a semicolon (;) to separate between sources (Sahlberg, 2012; Schunk, 2012; Retnowati, Fathoni, & Chen, 2018).

5. Conclusion

Administrative management of finance at the Siotapina sub-district office includes: Making Strategic Plans (Renstra), Work Plans (Renja), Budget Work Plans (RKA), Budget Implementation Documents (DPA), Making Orders (SPP), Making Payment Orders (SPM), Financial Disbursement Order (SP2D) and Report Preparation which is the basis for Siotapina sub-district financial disbursement then makes a period-end report (Report on the Realization of the Regional Revenue and Expenditure Budget). Which is in accordance with accrual-based government accounting rules, but in carrying out activities and in the reporting process, it is constrained by the network system.

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