Competence of Frontline Implementers in the Implementation of the Policy of Appointing State Treasury Officials to Work Units within the Ministry of Religious Affairs Office Ciamis Regency

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Abstract

The new approach to state financial management began with the introduction of Law Number 17 of 2003 on State Finance, Law Number 1 of 2004 on State Treasury, and Law Number 15 of 2004 on the Audit of State Financial Management and Accountability. The implementation of Minister of Religious Affairs Regulation Number 32 of 2021, which essentially serves as a policy or program within the Ministry of Religious Affairs, outlines the procedures for appointing treasury officials. This process will significantly influence the transparency and accountability of budget management. The success of these policies in achieving their intended outcomes naturally depends on factors related to policy, organizational structure, and the surrounding environment. The competence of frontline implementers is the competence of policy implementers, while the competence of implementers is a work ability of each policy implementer which includes aspects of knowledge, skills, and work attitudes in accordance with the expected standardization. Minister of Religious Affairs Regulation Number 32 of 2021 Article 2 Paragraph 5 states that state treasury officials, namely Paying Warrant Signing Officers, Commitment Making Officials and Expenditure Treasurers must have a certificate of competence. With regard to the prerequisites to be able to carry out duties as a state treasury official, they must have competence, where one of the indicators of having this competence is eligibility indicated by the certificate obtained after following the certification process. To achieve good policy implementation cannot be achieved in a short time where there must be several stages taken. The first stage is called the fullness stage where it is very important to be qualified to be eligible for office, the next stage is quality, namely how the work is carried out better and who does it.

Keywords: *Competence, Executor, State Treasury Officer.*

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A. INTRODUCTION

The shift towards a new paradigm in state financial management began with the enactment of Law Number 17 of 2003 concerning State Finance, Law Number 1 of 2004 concerning State Treasury, and Law Number 15 of 2004 concerning the Audit of State Financial Management and Accountability. In managing and ensuring accountability in state finances, work units were established comprising key treasury officials, such as the Budget User Authority (KPA), Paying Order Signing Officer (PPSPM), Commitment Making Officer (PPK), and Expenditure Treasurer (BP), as outlined in Minister of Finance Regulation Number 190/PMK.05/2012 regarding Payment Procedures for the Implementation of the State Budget.

The Minister of Religious Affairs, acting as the Budget User (PA) for the Ministry of Religious Affairs, issued Regulation Number 6 of 2020 concerning State Treasury Officials within the Ministry, later revised by Regulation Number 32 of 2021 to better define the roles of these officials. The implementation of Regulation Number 32 of 2021, which essentially serves as a policy or program guiding the appointment of treasury officials, will significantly affect the transparency and accountability of budget management. The success of these policies in achieving their intended outcomes depends on various factors, including policy design, organizational structure, and the external environment. When policies are established, a competent implementing organization is crucial, as it holds the authority and resources necessary for effective public service delivery. The external environment's perception of the policy—whether positive or negative—can either facilitate its success or hinder its implementation.

According to Minister of Finance Regulation Number 211/PMK.05/2019, ASN Employees, TNI Soldiers, and Members of the Indonesian Police appointed as PPK or PPSPM in work units must possess a Certificate of Competency. Additionally, to streamline the organizational structure of ministries and institutions, several financial positions, such as KDP and PPSPM, are being transitioned to the role of APBN Financial Management Analysts, as per the implementation of the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2018 concerning Functional Positions of State Budget Financial Management Analysts.

In parallel, the government has introduced the certification of treasurers across all Ministries/Institutions (K/L), ensuring that treasurers possess the necessary financial expertise, as mandated by Presidential Regulation Number 7 of 2016 concerning Treasurer Certification in State Budget Management Work Units. A further strategic step was recognizing the treasurer profession as a functional position through the issuance of the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 54 of 2018 concerning the Functional Position of the State Budget Financial Institution, formalizing the role of the treasurer in this capacity.

Treasury officials, as the implementers of these policies, are vital organizational resources required for successful policy implementation. Their effectiveness is directly linked to their capabilities and the support they receive. The commitment of these officials to achieving the policy's objectives is crucial, as they must possess the skills to prioritize and actualize these goals. A clear understanding of the policy objectives is essential for successful implementation. Conversely, administrative incompetence among policy implementers, such as the inability to meet the demands and expectations of the policy, can lead to ineffective program implementation.

The involvement of teachers and madrasah heads in treasury roles highlights the practical challenges of implementing the policy on appointing treasury officials. This shift reflects the evolving role of teachers, who are now expected to exhibit professionalism not only in their educational duties but also in financial management.

The government's commitment to teacher professionalism is further emphasized by the enactment of Law Number 14 of 2005 concerning Teachers and Lecturers, which underscores that teachers are professional educators responsible for educating, guiding, and evaluating students in formal education settings at various levels.

Teachers are required to perform their duties with a high level of responsibility and professionalism. National education aims to develop students into well-rounded individuals with strong spiritual, intellectual, and moral qualities. Teachers, therefore, have a significant role, from planning educational programs to executing them effectively.

In addition to possessing an educator certificate, teachers serving as expenditure treasurers must also hold a treasurer certificate, known as the Certified State Treasurer Certificate (BNT), while KDPs are required to have a Certified State PPK Certificate (PNT). From a professional standpoint, it is generally not feasible for an individual to hold two distinct functional positions simultaneously. Given that most teachers are already certified, they are unlikely to take on the role of an APBN Financial Management Analyst, as this would conflict with their existing functional positions. The dual responsibilities of being a teacher and managing treasury duties can be overwhelming, potentially impacting both accountability and performance in managing work unit budgets, which demand a similarly professional approach.

The research background indicates that the implementation of the policy on appointing treasury officials within the Ministry of Religious Affairs Office in Ciamis Regency has encountered several challenges. PPSPM positions are still occupied by structural officials, PPK roles are held by functional officials, and teachers are being tasked with the role of expenditure treasurer, leading to overlapping duties and responsibilities. This overlap, involving both educational and financial management duties, suggests the need to reassess the policy's implementation within the Ciamis Regency Office of the Ministry of Religious Affairs. Based on this situation, the research question posed is: "What is the Competence of Frontline Implementers in the Implementation of the Policy for the Appointment of Treasury Officials in Work Units within the Office of the Ministry of Religious Affairs of Ciamis Regency?"

B. METHOD

This study uses a qualitative approach with a case study method to analyze the competence of frontline implementers in implementing the policy of appointing state treasurers in the work units of the Ministry of Religious Affairs Office of Ciamis Regency. This method was chosen because it allows researchers to study the phenomenon holistically and contextually in a natural setting.

Data were collected through in-depth interviews, direct observation, and document analysis. In-depth interviews were conducted to obtain in-depth perspectives from participants regarding the competencies they possess and the challenges they face in carrying out their duties as state treasurers. Direct observation was used to observe policy implementation practices in the field, while document analysis was conducted to understand related policies and applicable standard

operating procedures. The data obtained were analyzed using thematic analysis techniques. The data analysis process involved several stages, namely: (1) data transcription and coding; (2) identification of the main themes that emerged from the data; (3) interpretation of these themes in the context of policy implementation; and (4) preparation of reports on the results of the analysis.

C. RESULTS AND DISCUSSION

1. Competency of front-line implementers.

The competence of frontline implementers is the competence of policy implementers, while the competence of implementers is a work ability of each policy implementer which includes aspects of knowledge, skills, and work attitudes in accordance with the expected standardization. Minister of Religious Affairs Regulation Number 32 of 2021 Article 2 Paragraph 5 states that state treasury officials, namely Paying Warrant Signing Officers, Commitment Making Officials and Expenditure Treasurers must have a certificate of competence.

In an effort to realize good governance, especially in the field of state finance, it is necessary to formulate principles in state finance, Law Number 17 of 2003 concerning state finance which is known as the starting point for Indonesian financial reform which among others establishes new financial principles to complement existing principles. One of the principles of state finance regulated in Law Number 17 of 2023 is professionalism, the definition of professionalism itself is a principle that prioritizes expertise based on the code of ethics and applicable laws and regulations (Suroso, 2014). The principle of professionalism describes how important human resources are to work on a process or use a tool.

The financial principles of this country are not legal rules so they certainly do not have strong legal force, but even so it does not mean that in practice budget implementation can come out of the country's financial principles. The principle of state finance needs to be embodied in a law so that it can be implemented effectively to realize good governance in state finance, as well as so that the principle of professionalism can be carried out properly, in 2013 it has been realized in the form of legal norms. Government Regulation (PP) Number 45 of 2013 concerning the Implementation of the State Budget is a regulation made for this matter, where in articles 21 and 25 it is stipulated that officials / employees who will be appointed as treasurers of revenue and treasurers of expenditures must have a treasurer certificate issued by the Minister of Finance or an official who has been appointed. Then it is also stipulated that the treasurer of revenue and treasurer of expenditure are functional officials who are functionally responsible to the Minister of Finance as the General Treasurer of the State.

In an effort to accelerate and modernize the implementation of the State Budget more professionally, Government Regulation Number 50 of 2018 has been established which is an amendment to Government Regulation Number 45 of 2013 concerning the Implementation of the State Budget where one of the changes in the regulation is to realize the principle of professionalism in broader legal norms. The contents of the

Government Regulation have been added, namely article 16A which regulates the development and development of the competence of treasury officials, so in addition to the Treasurer of Revenue and Treasurer of Expenditure as well as the Power of Budget Users (KPA), Commitment Making Officials (PPK), and Signing Officers of Payment Orders (PPSPM) will receive guidance and competency development from the Ministry of Finance. Further technical guidelines on procedures for certifying treasury officials are described in several Regulations of the Minister of Finance and Regulations of the Director General of Treasury.

Treasury officials in each work unit of the Ministry/Institution, in which case the Head of Office/Head of Satker ex officio is the Power of Budget User. Then the Power of Budget User obtains power from the minister/head of the institution as the Budget User to carry out some of the authority and responsibility in managing the budget of the relevant Ministry/Institution.

Exercise of its authority The Budget User Authority needs to appoint a Commitment Making Officer to carry out the engagement for the procurement of goods and services and take actions that result in budget expenditure, the Budget User Power also needs to appoint a Paying Order Signing Officer to formally examine the work of the Commitment Making Officer and make a payment order to the State Treasury Service Office (KPPN) as the State General Treasurer Power of Attorney. The Commitment Making Officer and the Signing Officer of the Pay Order are generally structural officials in the relevant task force, which at this time are required to be held by the APBN Financial Institution and APBN Financial Management Analyst. In addition to the Power of Budget User, the Commitment Making Officer and the Paying Order Signing Officer, the Revenue Treasurer and the Expenditure Treasurer are also treasury officers in a work unit.

The importance of the position of the Power of Attorney for Budget Users, Commitment Making Officers and Signing Officers for Pay Orders, Expenditure Treasurer and Revenue Treasurer in a work unit, of course, greatly determines the good and bad budget implementation in the relevant task force. Therefore, the certification process is made with the main objective of ensuring that all treasury officials have adequate competence to realize good governance in the implementation of the State Budget. Competence itself in this case is defined as knowledge, skills, and attitudes or behaviors that must be met to carry out the duties and functions of the position effectively and efficiently according to predetermined standards.

The main purpose of certification is to realize good governance in the implementation of the State Budget, besides certification is a form of recognition of the competence of state treasury officials. The recognition of competence is expected to increase the professionalism of treasury officials in carrying out their duties and functions. Before the certification program rolled, there were many State Civil Apparatus (ASN), TNI Soldiers, and Police Members on many satkers who for years oversaw the implementation of the State Budget without any recognition of expertise, This is because the duties and functions in overseeing the implementation of the State Budget are only considered as ordinary general administrative tasks.

For State Civil Apparatus, TNI Soldiers, or Members of the National Police who pass the certification program, there will be recognition from the Director General of Treasury, who is given a certificate, register number, and designation. The designation of Certified State Treasurer (BNT) is given to those who pass the competency test of the Treasurer of Revenue or Treasurer of Expenditure. The Certified State KDP (PNT) designation is given to those who pass the competency test as Commitment Making Officers. While the title PPSPM Certified State (SNT) is given to those who pass the competency test as PPSPM. The designations BNT, PNT, and SNT can be used behind the name concerned in various activities related to treasury or management of the State Budget as long as the certificate is still valid, The validity period of the competency certificate is each five years from the date of issuance of the certificate.

The requirement to have a Certified State Treasurer certificate is mandatory in the appointment of the revenue treasurer and expenditure treasurer. Thus, at this time, it is expected that all treasurers of expenditures and receipts on all satker have been recorded as having a Certified State Treasurer certificate at State Treasury Service Offices throughout Indonesia. Meanwhile, certification for Commitment Making Officers and Pay Warrant Signing Officers is still being given leeway, pending all Commitment Making Officers and Pay Warrant Signing Officers in all satkers to follow certification. In the next few years, of course, there will be no more leeway, so that all Commitment Making Officers and Paying Order Signing Officers who are appointed must have competency certification first. The State Treasury Service Office has the task of ensuring that all Expenditure Treasurers, Revenue Treasurers, Commitment Making Officers and Paying Order Signing Officers from all of its partner satkers are certified.

The challenge faced in the current certification program is the availability of Human Resources (HR) who meet the requirements to be appointed as State Treasury Officials, the Power of Budget Users Satker often complains about this and asks for dispensation to the State Treasury Service Office. If certification is mandatory, the State Treasury Service Office will consistently oversee the established policies and not the authority of the State Treasury Service Office to grant dispensation.

Various efforts have of course been prepared for satkers who have difficulty finding human resources who meet the requirements to be appointed as state treasury officials, then satkers are allowed to appoint treasury officials from other satkers who are still in the same echelon I. In addition, the State Treasury Service Office also facilitates the acceleration of the implementation of training and certification for satkers with urgent needs. Mutation and promotion policies in all ministries/institutions, should also consider the availability of certified human resources, this is very important to maintain the continuity and smooth implementation of the State Budget and Expenditure in each satker. Satker leaders also need to prepare human resources in their respective satkers to take part in certification so that replacements are available in the event of a transfer of duties of officials/employees who are currently treasury officials.

Competency standards for Budget User Powers, Paying Order Signing Officers and Commitment Making Officers are regulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 50/PMK.05/2018 concerning Special Work Competency Standards for Budget User Powers, Commitment Making Officers, and Paying Order Signing Officers. Special Work Competency Standards, hereinafter abbreviated as SK3, are work competency standards developed and used by organizations to meet their own internal organizational goals and/or to meet the needs of other organizations that have cooperative ties with the organization concerned or other organizations in need.

Special Work Competency Standards for Power of Attorney for Budget Users, Paying Order Signing Officers and Commitment Making Officers are prepared to:

a. Becoming a mold in maintenance:
    a. Education and training in the treasury sector for KPA, KDP, and PPSPM;
    b. Competency Assessment in the treasury sector for KDP and PPSPM.
b. Improve competence for KPA, KDP, and PPSPM through increasing the knowledge, skills, and attitudes of KPA, KDP, and PPSPM in the APBN management work unit in accordance with the required competency standards.
c. Realizing KPA, PPK, and PPSPM in a professional and competent APBN management work unit.

The competency units for the Power of Budget Users in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number 50/PMK.05/2018 are as follows:

a. Setting unit-level financial targets;
b. Monitoring and evaluating goods/services procurement agreements/contracts;
c. Organize the monitoring and handling system of the bill settlement process on the load of APBN;
d. Formulate payment policies for APBN expenses;
e. Formulate operational standards for the implementation of procurement of goods/services;
f. Provide supervision in the implementation of activities and withdrawal of funds;
g. Provide consultation in the implementation of activities and withdrawal of funds;
h. Prepare work unit performance reports;
i. Monitoring and evaluating performance;
j. Organizing financial accounting; and
k. Monitor the implementation of financial accounting.

Competency units for Commitment Making Officials in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number 50 / PMK.05 / 2018 include:

a. Government procurement competency unit; and
    The government procurement competency unit as referred to refers to the provisions regarding Indonesia's national work competency standards in the

category of professional, scientific, and other technical services in the field of procurement of goods/services.

b. Other units of competence.

Other units of competency consist of:

1). Prepare a plan for the implementation of activities and a plan for withdrawal of funds;
2). Deliver treaties/contracts made to the power of the general treasurer of the country;
3). To test the documents of evidence on the rights of bills to the state; And
4). Issue a payment request letter.

The competency units of Officers Signing Pay Orders pursuant to the Regulation of the Minister of Finance of the Republic of Indonesia Number 50/PMK.05/2018 are as follows:

a. Test payment request documents;
b. Charge the bill on the available budget currency; and
c. Issue a warrant to pay.

The treasurer's competency standard is a formulation of work ability that includes aspects of knowledge, skills, and/or expertise as well as work attitudes relevant to the implementation of the duties and requirements of the treasurer's position stipulated by the provisions of laws and regulations. The core competency standards for expenditure treasurers are contained in the Regulation of the Minister of Finance of the Republic of Indonesia Number 126 / PMK.05 / 2016 concerning Procedures for Implementing Treasurer Certification in the State Budget Management Work Unit consisting of:

a. Manage inventory money
b. Testing Non-employee Shopping Warrants (SPBy)
c. Carry out payments to those entitled in accordance with the requirements
d. Carry out tax withholding
e. Depositing tax deductions/levies
f. Depositing general PNBP
g. Deposit a shopping refund
h. Prepare tax withholding reports
i. Book non-employee shopping transactions
j. Manage the expenditure treasurer's account
k. Administering transactions and documents/proof of payment
l. Verifying valuable letters
m. Making Minutes of Cash Inspection and Reconciliation of the Expenditure Treasurer
n. Compiling the Production Treasurer's Accountability Report

Observing the conditions at the Ciamis Regency Ministry of Religious Affairs Office related to the competencies possessed by state treasury officials, the following are the research findings and details:

a. Certificate of Competency for Paying Order Signing Officers (PPSPM)
   The Signing Officer of the Payment Order (PPSPM) at the Ministry of Religious Affairs of Ciamis Regency is held by the Head of the Subdivision of Administration, because the Signing Officer of the Paying Order is held by one person for 4 (four) satkers at the Ministry of Religious Affairs of Ciamis Regency, both the General Secretariat, Directorate General of Bimas Islam, Directorate General of Islamic Education and Directorate General of Islamic Education are held by the same person. Based on data on the financial application system of the Ciamis Regency Ministry of Religious Affairs Office Work Unit, the Signing Officer of the Payment Order has been certified by the Certified State PPSPM (SNT) with the number SNT-00757/411/849/2022 which is valid until June 28, 2027.
b. Certificate of Competency for Commitment Making Officers (KDP)
   The Commitment Making Officer (PPK) at the Work Unit of the Directorate General of Islamic Education, both held by the Section Head and the Head of Madrasah, already has a Certificate of Competency with the title of Certified State PPK (PNT).
c. Certificate of Competency for the Expenditure Treasurer
   The results showed that the Treasurer of Expenditure and Treasurer of Auxiliary Expenditure at the Directorate General of Islamic Education of the Office of the Ministry of Religious Affairs of Ciamis Regency were 8 people (57%) who had a Certified State Treasurer Certificate (BNT) gradually starting from 2018 to 2022, while as many as 6 people (43%) were not yet certified.

An uncertified Auxiliary Expenditure Treasurer is a treasurer appointed in the current year regarding the replacement of the previous treasurer who quit and/or was reassigned, so that with the limited length of service there is no opportunity to be included in the treasurer certification exam.

Data shows that most state treasury officials at the Ministry of Religious Affairs of Ciamis Regency already have competency certificates as required in the Minister of Religious Affairs Regulation Number 32 of 2021 article 2 paragraph 5. But whether the certificate really illustrates how the financial managerial ability of each of these positions, the results of observations show some facts:

a. The exam conducted by the Ministry of Finance to obtain a certificate of expertise is carried out online so that in its implementation there are several possibilities such as work assisted by others or even done entirely by others, so that the certificate does not describe the actual condition of ability. Several Commitment Making Officials in interviews admitted that in the certification examination assisted by implementing staff who work in the finance department, then the Assistant Expenditure Treasurer who is entirely a teacher and the Commitment Making Officer held by the Head of Madrasah prioritizes his expertise as a teacher while his own financial expertise is only fulfilled as a requirement.

b. The function of the Signing Officer of the Warrant is to test bills and issue a Warrant to Pay (SPM) on the burden of the State budget, and the Commitment Officer who is given the task of carrying out actions that result in expenditure of the State budget, from observations shows that this function is not fully implemented.

The application used is a web-based application prepared by the Ministry of Finance and presented in such a way that the function of the Paying Warrant Signing Officer as a bill examiner and the function of the Commitment Making Officer as the executor of budget implementation can be carried out, but due to various activities and technical matters such as mastery of information technology, the function is not carried out because the application is carried out by the operator and the Letter Signing Officer The Pay Order or Commitment Making Officer simply accepts the On Time Password (OTP) and relays it to the operator. The operator does not have the authority to test bills or make Payment Orders, so the process is practically passed and entrusted to the technical unit of budget management, it shows that the capabilities realized by the certificate of competence are not functioning optimally.

The certificate of competency obtained by the Paying Warrant Signing Officer, the Commitment Making Officer, the Expenditure Treasurer and the Auxiliary Expenditure Treasurer should truly describe the condition of the ability of the state treasury officer who has the competence as required in the position. The expected condition is how the expertise possessed can be implemented in the work, furthermore that with his expertise will have a positive impact on the implementation of the budget in accordance with applicable regulations, transparent and accountable.

The task of the Budget User Authority to oversee the certification policy of state treasury officials runs optimally, treasury officials not only have a certificate of expertise as a condition for occupying the position but are able to implement their expertise in daily work.

The following are the steps that can be taken by the Budget User Authority so that the certification of treasury officials runs optimally:

a. Growing a sense of discipline and responsibility so that the main duties as the national treasury office are not charged to the operator.
b. Increasing mastery of information technology in line with several changes related to the application of state financial management.
c. Supervise the certification process so that the results obtained are qualified state treasury officials.
d. Provide motivation, reward, and punishment for state treasury officials to always be enthusiastic about carrying out work in accordance with applicable regulations.
e. Review and evaluate the implementation of the duties of state treasury officials, and provide positive input in the form of suggestions and solutions if there are obstacles in the implementation of duties.

D. CONCLUSION

The appointment of state treasury officials by the Budget User Authority at the Ministry of Religious Affairs Office in Ciamis Regency is part of the implementation process of Minister of Religious Affairs Regulation Number 32 of 2021. However, several challenges have arisen during implementation. In some cases, when the appointed Signing Officer of the Pay Order (PPSPM) or Commitment Making Officer (PPK) cannot be filled by an APBN Financial Management Analyst or APBN Financial Institution, alternative appointments are made to ensure budget execution continues, as delays are not an option.

The goal of appointing treasury officials is to ensure that budget implementation aligns with the agency's vision and mission, emphasizing effective and efficient management. When officials do not meet the required criteria, further efforts are needed to prevent delays. Policymakers must develop strategies to help these individuals meet qualifications and perform their duties effectively. If these appointments interfere with primary responsibilities, additional policies should be introduced to resolve these issues.

Competence is crucial for state treasury officials, with certification being a key indicator of eligibility. The certification process, managed by the Ministry of Finance, represents progress in meeting formal requirements. However, as seen in Ciamis Regency, achieving effective policy implementation takes time and requires a phased approach. Initially, qualifications must be met, followed by efforts to improve work quality. Continuous capacity building, training, and interaction with peers are essential for enhancing skills. Adequate compensation and recognition through rewards also play a significant role in motivating and supporting budget implementers, ensuring they feel valued and are encouraged to develop further.

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