

Payment System for Official Travel Expenses at the Office of the Jeneberang Saddang River Basin and Protected Forest Management Center

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ABSTRACT

Efforts to expedite the financial administration of an office certainly require a good payment system. An efficient payment system certainly realizes the implementation of financial administration that is able to facilitate every activity. The purpose of the study was to determine the payment system for the Jeneberang Saddang River Basin and Protected Forest Management Center (Indonesia: *Balai Pengelolaan Daerah Aliran Sungai dan Hutan Lindung Jeneberang Saddang / BPDASHL*). The research approach uses descriptive qualitative. The financial administration management of business travel applies two payment systems, namely the first official travel payment system is the Lumpsum payment system where employees traveling on business will receive a certain amount of money which is paid at once. And the second is the At-Cost System where employees take official trips and receive a certain amount of money in accordance with the available evidence and must follow procedures that are in accordance with their respective official travel expense payment systems so that official trips run effectively and efficiently.

Keywords: Payment System; At Cost; Official travel

INTRODUCTION

In general, official travel is a trip out of the domicile either individually or collectively from the domicile office of the Civil Servant (Indonesia: Pegawai Negeri Sipil / PNS) or non-PNS concerned and carried out for the benefit of the state or region on the orders of the competent authority (Edwards, 2017; Garcia-Sanchez et al., 2013; Hariyono et al., 2019; Junus et al., 2016; Læg Reid, n.d.). Official travel expenses are costs given to employees who carry out official trips both for official trips within the region, official travel outside the region and domestic official travel, as well as official trips abroad which include, among others, daily fees, transportation costs and employee lodging costs.

Daily money is a fee given to employees who go on official trips and paid in lump sum based on the number of days of official travel, with the amount according to the cost standard and is the highest limit (Al-Swidi et al., 2021; Lengnick-Hall et al., 2011; Liu & Bakici, 2019; Ngang et al., 2013; Vu et al., 2022). Employee transportation costs are money for employees who carry

out official trips and are needed for travel costs from bus terminals, stations, airports, or destinations to go and return. Lodging costs are costs used to stay at hotels or other lodging places. Transportation costs and employee lodging costs are paid at cost and in accordance with the actual costs incurred and supported by valid proof of payment such as tickets or payment receipts.

Employees who go on business trips should not make themselves a loss because the costs incurred for official travel are greater than the money received for the official trip (de Villiers et al., 2020; Fontana & Musa, 2017; Görgens-Ekermans & Herbert, 2013; Rengifurwarin et al., 2018). The technical expenses for this official trip are different for each company. However, for government agencies that carry out official trips, the mechanism for fees and payments has been regulated through a Ministerial Regulation.

The Jeneberang Saddang Watershed and Protected Forest Management Center (BPDASHL) is one of the substances of the government that has the task or authority to carry out planning, implementation of forest and land rehabilitation, soil and water conservation, as well as institutional development of inland water damage control, evaluation of regional management. rivers and protected forests.

The Jeneberang Saddang River Basin and Protected Forest Management Center (BPDASHL) cannot be separated from activities that include carrying out official trips in the context of technical guidance on planting in certain areas that have been determined, or several areas that are used as objects for planting carried out by employees who are related to the activity.

The Jeneberang Saddang River Basin and Protected Forest Management Center (BPDASHL) has 4 Sections, namely, the Administration Sub-section which carries out personnel, finance, correspondence and equipment affairs. River flow. The Head of the Forest and Land Rehabilitation Section (RHL) monitors and evaluates the implementation of forest reclamation, damage to inland waters and management of protected forests, and the Head of the Watershed Evaluation Section monitors and evaluates the management of watersheds and protected forests.

Every agency, especially the government, must have a payment system for official travel expenses so that official travel can be carried out effectively and efficiently. With the payment system for official travel expenses, it can make it easier to carry out preparation, implementation and supervision.

Based on the explanation above that the payment system for official travel is an important part in carrying out the task, the researchers are interested in taking the title "Payment System for Official Travel Fees at the Office for the Management of the Jeneberang Saddang River Watershed and Protection Forest."

METHOD

The type of research used is qualitative research, which is a study that describes the payment system for official travel costs at the Jeneberang Saddang Watershed and Forest Management Center (BPDASHL) office. The research design used is descriptive qualitative, in which the author describes how the payment system for official travel costs is at the Jeneberang Saddang Watershed Management Center and Protected Forest. This research was conducted at the Jeneberang Saddang Watershed and Protected Forest Management Center (BPDASHL) office located on Jl. Pioneer of Independence KM 16, Kec. Biringkanaya, Makassar City, South Sulawesi.

The focus of this research is on the payment system for official travel expenses at the Jeneberang Saddang River Basin and Protected Forest Management Office. Sources of data used in this final project are as follows: 1) Primary Data, namely data obtained by the author by conducting direct observations at the office and direct interviews with the leadership and a number

of personnel related to this research, and 2) Data secondary, namely data obtained from existing sources such as notes or office documentation, as well as references related to this research.

The analysis technique uses qualitative descriptive, namely using relevant data related to the research, namely to review how the implementation of the Official Travel Expenses Payment System at the Jeneberang Saddang River Basin Management Center and Protected Forest is carried out.

RESULT AND DISCUSSION

In order to streamline every financial administration service activity, there are several payment systems for official travel. The system implemented is as follows:

Lumpsum and At Cost Payment System

The Jeneberang Saddang River Basin and Protected Forest Management Center Office (BPDASHL) has two payment systems for official travel for employees assigned to official trips by the Jeneberang Saddang Watershed and Protected Forest Management Agency Office and Jeneberang Saddang Protected Forest (BPDASHL). Among them are the Lumpsum and At Cost payment systems. Implementation of the system and payment of lumpsum money is given at once and then the employee regulates the expenditure of the money. Meanwhile, the At cost system is given in stages to employees who take official trips by taking responsibility for the evidence of official travel in the form of travel tickets and proof of lodging.

The advantages of the lump-sum payment system and the at-cost advantages of the lump-sum payment system are that it is quieter and more practical. Meanwhile, the advantage of the at-cost payment system is that it makes it easier to find out how much expenses are spent during an official trip.

Although there are several advantages to using a lump sum and at cost payment system, there are still some drawbacks that must always be considered in a lump sum payment system, namely prone to misuse of fees, and being wasteful. Receiving a large nominal amount of money will certainly make anyone more wasteful in using money. Because in this condition, the recipient of the money feels that he has a large amount of money. Then the workers will take longer to complete the work, and the quality obtained will be less good. Meanwhile, the lack of an at-cost payment system is that basically employees who go on business trips will feel that there is a lost potential or opportunity, which should be their right, economically feeling disadvantaged.

During official trips, the office of the Jeneberang Saddang River Basin and Protected Forest Management Center should use the at-cost payment system, then pay more attention to the documents in the official travel payment system when you want to make an official trip and apply the procedures in the payment system at the time of travel. cost. To make business trips run more effectively and efficiently.

Office Travel Cost Unit Moving

The unit cost of moving is a unit of cost used for planning the need for transportation costs and the cost of packing and transporting goods or daily money. This unit of cost is given to state officials or employees of the State Civil Apparatus and their legal families based on a Decree to move from their old domicile to a new place of residence. purpose.

Moving official travel carried out in the context of moving from the old domicile to the destination because at their own request, no official travel costs are provided. The components of

official travel costs are: 1) employee transportation costs, 2) legal family transportation costs, 3) daily fees, and 4) packing and transportation costs of goods.

The cost of moving official travel is paid in lump sum and is the highest limit as stipulated in the Regulation of the Minister of Finance regarding standard costs. The daily transfer fee for official travel can be given to state officials or employees of the State Civil Apparatus and each legal family member with the following conditions:

- 1) For three days after arriving at the destination or a new residence.
- 2) Maximum two days for each time waiting for connection (transit) in the event that the trip cannot be done directly.
- 3) As many as the number of days detained in the event that the employee in question falls ill while on a business trip, and according to the Decree of the Budget User Proxy.
- 4) As many as the number of days on hold, in the event that an employee who is on an official travel transfer receives an order from the official who issues a letter of assignment to carry out other tasks in the interest of the state.

Legitimate family repatriation of state officials or State Civil Apparatus Employees who died from the last place of assignment to the place of permanent destination, can be given the cost of moving official travel, namely: 1) Legal family transportation costs, 2) Daily fees, 3) Goods transportation costs .

Unit of Daily and Domestic Travel Fees

The unit for daily expenses for official travel abroad is a replacement for the daily necessities of State Officials or State Civil Apparatuses and other parties in carrying out official travel orders abroad which can be used for food, local transport, pocket money, and lodging money. The amount of daily money for the state as stated in the attachment to this regulation of the Secretary General, refers to the amount of daily money for the country where the Indonesian Representative is domiciled. The classification of the determination of the group of Overseas Service Travel Expenses follows the provisions in the Regulation of the Minister of Finance regarding Foreign Service Travel for State Officials, State Civil Apparatus Employees and Non-Permanent Employees.

Meanwhile, the unit costs for daily business trips in the country and is a replacement for the daily necessities of State Officials or State Civil Apparatus Employees. In the event that official travel is carried out by a team or jointly to carry out an activity, all executor of the Service Order (SPD) can stay at the same hotel or inn.

In the event that the cost of lodging at the same hotel or inn is higher than the unit cost of the hotel or lodging as regulated in the Secretary General's Regulation on Cost Standards, the executor of the Service Order shall use the room facilities with the lowest cost at the hotel or inn at the intended destination. The executor of the Service Order (SPD) who does not use hotel facilities in the relevant province, can be given a hotel replacement fee in the relevant province of 30% and hotel rates in the relevant province and paid in lump sum.

Unit Cost of Airline Tickets for International and Domestic Official Travel

The unit of cost for foreign service air tickets Going Home (PP) is a unit of cost used for planning the cost of purchasing airline tickets from airports in Jakarta to various airports in overseas destinations (PP). Airfare unit costs include insurance costs, excluding airport tax and other levies.

The unit cost of air tickets for domestic official trips is the unit cost for returning air tickets back and forth from the departure airport of a city to the airport of the destination city in budget

planning. The unit cost of the ticket includes insurance, does not include airport tax and other levies. In implementing the budget, the unit cost of domestic official travel uses the at cost method (according to expenditure).

When all official trips have been carried out, the last task that must be completed by the staff or employees who make official trips is to make a business trip report. There are two official travel reports that must be made, including making reports on the results of official trips and reports on official travel financing.

CONCLUSION

The Office for the Management of Watersheds and Protected Forests in carrying out official trips applies two payment systems, namely the first official travel payment system is the Lumpsum payment system in which employees traveling on business will receive a certain amount of money which is paid at once. And the second is the At-Cost System where employees take official trips and receive a certain amount of money in accordance with the available evidence and must follow procedures that are in accordance with their respective official travel expense payment systems so that official trips run effectively and efficiently.

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