



Implementation of Governor's Regulation Number 35 of 2022 concerning the System and Procedure for the Disbursement of Funds at the South Sumatra Provincial Education Office

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Abstract. Governor's Regulation Number 35 of 2022 regulates the system and procedures for the disbursement of funds within the South Sumatra Provincial Government, including the Education Office. The implementation of this regulation aims to increase transparency, efficiency, and accountability in regional financial management. This study analyzes the extent to which these regulations have been implemented as well as the factors that affect their effectiveness. The research method used is qualitative descriptive with a case study approach at the South Sumatra Provincial Education Office. The results of the study show that the implementation of this regulation has had a positive impact in accelerating the process of disbursing funds and increasing budget supervision. However, there are still several obstacles, such as limited human resources who understand regulations and technical challenges in the financial administration system. Therefore, further training and improvement of financial system infrastructure are needed to optimize the implementation of this regulation.

Keywords: Policy Implementation, Disbursement of Funds, Governor's Regulation, Education Office, South Sumatra

1. INTRODUCTION

As a sovereign country, Indonesia has the highest power over its territory and the right to govern itself without interference from other countries (Rachman & Hastri, 2021). Its sovereignty includes all things, such as politics, law, economy, education and social, which allows Indonesia to run its government independently in accordance with the constitution and applicable laws. To regulate and manage all things in Indonesia, laws and their derivative rules such as government regulations or others are prepared.

Regulations issued by the region are usually known as Governor's Regulations or Regent Regulations or Mayor's Regulations. In this study, the main discussion is about the governor's regulations. Governor's Regulation (Pergub) is a law and regulation issued by the governor as the head of a provincial region (Lestari & Effendi, 2018). The Governor's Regulation functions as a legal instrument to regulate in more detail the implementation of policies or programs that have been regulated in higher regulations, such as Regional Regulations (Perda) or other laws and regulations related to government at the provincial level (Sunarso, 2023).

The Governor's Regulation can be issued because it has a legal basis, including Law Number 23 of 2014 concerning Regional Government, which gives the authority to the governor to establish regulations for the implementation of government duties and functions at

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the provincial level. Furthermore, there is also the Regulation of the Minister of Home Affairs Number 80 of 2015 concerning the Establishment of Regional Legal Products, which regulates the procedures for the formation and promulgation of regional legal products, including the Governor's Regulation. The presence of Governor Regulation (Pergub) Number 35 of 2022 is relevant in overcoming classic problems that often arise in the management of education funds, such as delays in disbursement of funds, budget abuse, and lack of transparency in the administrative process. This Governor's Regulation is one of the regulations issued to ensure transparency and accountability in financial management in the education sector. In this context, this regulation serves to clarify the mechanism for disbursement of funds, so that it can support various educational programs in this province.

2. LITERATURE REVIEW

Decentralization and regional autonomy are important concepts in the administration of government in Indonesia. Decentralization refers to the delegation of authority and responsibility from the central government to local governments in managing certain government affairs (Hadi & Saragih, 2013). Meanwhile, regional autonomy is the right, authority, and obligation of autonomous regions to regulate and manage their own government affairs and the interests of the local community in accordance with laws and regulations (Ristanti & Handoyo, 2017).

The implementation of decentralization and autonomy in the financial sector involves empowering local governments to manage their own financial resources, with the aim of improving efficiency, responsiveness, and accountability in the management of public finances. For example, the central government establishes a clear legal framework to support financial decentralization and autonomy. In Indonesia, this includes Law No. 22 of 1999 concerning Regional Government (which was later updated with Law No. 32 of 2004 and Law No. 23 of 2014), as well as Law No. 25 of 1999 on Financial Balance between Central and Regional Governments (which was later updated with Law No. 33 of 2004). The regions are given the authority to receive and spend according to their needs proportionally.

Policy implementation theory is a branch of public policy studies that examines how policies that have been prepared by the government are applied in practice and how the results of those policies are (Suaib, Rakia, Purnomo, & Ohorella, 2022). Policy implementation is a dynamic process where the policies that have been formulated are translated into concrete actions by implementing agencies to achieve the desired goals (Hill & Hupe, 2022).

Public financial management theory is a theory that examines how the government manages state finances to meet the public interest effectively and efficiently (Salle, 2017). Public financial management is a discipline that developed from the contributions of various experts and thinkers in the fields of economics, public finance, and public administration. One of the figures in the development of public financial management theory is Richard A. Musgrave. Musgrave is considered one of the founding fathers of modern public finance theory. In his book "The Theory of Public Finance", he developed the concept of the government's budget function, namely the function of allocation, distribution, and stabilization (Batin, 2022).

Public financial management is an important element in governance to manage state financial resources effectively, efficiently, and transparently. Public financial management includes the management of budgets, expenditures, revenues, and accountability aimed at achieving community welfare and sustainable economic development. Public financial management is a series of processes of planning, budgeting, implementing, supervising, and evaluating the use of government financial resources to achieve development goals. Public financial management aims to create efficiencies in government spending while ensuring appropriate allocation to priority programs (Cangiano, Curristine, & Lazare, 2021).

Public administration is the study of how public organizations are managed effectively and efficiently to achieve the desired goals (Wibowo & Kertati, 2022). This understanding includes the use and management of human, financial, and material resources to carry out public programs and services. Public administration theory is a field of study that focuses on how to manage government and public organizations to achieve efficiency, effectiveness, and fairness in the implementation of public services (Sawir, 2020).

Public administration theory includes a variety of perspectives, models, and approaches used to understand, develop, and implement public administration policies and practices (Zein & Septiani, 2023). Therefore, Public administration is also stated as a discipline that studies how the government manages and regulates various public activities to achieve the goals and interests of the wider community. The main goal of public administration is to ensure effective, efficient, and responsible government management in serving the interests of the community (Sandiasa & Agustana, 2018).

3. METHODS

This study uses qualitative descriptive, qualitative as a research procedure that produces descriptive data in the form of written or spoken words from people and observable behaviors. Qualitative research is a method to explore and understand the meaning that a number of individuals or groups of people consider to come from social or humanitarian problems (Creswell, 2017) Qualitative research is research whose data is in the form of words (not numbers, which come from interviews, report notes, documents and others) or research in which it prioritizes the analytical description of an event or process as it is in natural environment to obtain a deep meaning from the essence of the process (Wijaya, 2020).

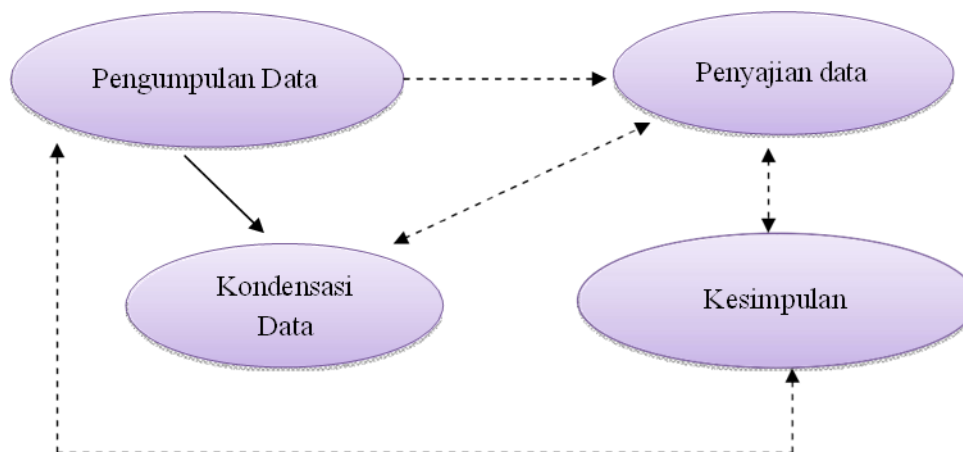


Figure 1 Qualitative Data Analysis Image

4. RESULTS

Research Results

As the location of the research, the South Sumatra Provincial Education Office offers direct access to education policy data, administrative documents, and information on the performance of state civil servants (ASN) in the education sector. This location is also the place where the process of planning educational programs, school quality control, and training for teachers and other education personnel throughout the province is carried out. In this Education Office, ASN consisting of structural officials, administrative staff, and education supervisors carry out their duties according to their respective duties. The performance of ASN in the Education Office, with the supervision and coordination between departments, makes an important contribution in realizing the vision and mission of education in South Sumatra.

The South Sumatra Provincial Education Office has a vision of "South Sumatra is advanced for all". As for achieving this vision, the mission carried out is "Improving the Quality of Human Resources (HR), both men and women, who are healthy, educated,

professional, and uphold the values of faith, devotion, honesty, and integrity". Therefore, the objectives of the South Sumatra Provincial Education Office are as follows:

1. Improving service quality and education bureaucratic reform
2. Offer information and administrative services for Education
3. Building a responsible and transparent bureaucracy
4. Improving quality education services for all without discrimination
5. Improving access to education across the board
6. Improving the standard of educational outcomes across the board
7. Strengthening education governance and accountability
8. Increase quality and welfare of educators and education personnel
9. Improving the welfare of educators and education personnel
10. Improving the professionalism of educators and education personnel
11. Show gratitude and provide protection to educators and education personnel.

Research Implementation

This research was conducted by researchers in meeting the requirements to obtain a Master of Educational Management degree. The implementation of this research is explained by the researcher by paying attention to every step taken in the research process. Objectivity is shown precisely from the implementation of research to reporting. First, the researcher conducts a preliminary investigation to find potential problems that arise in the research subject. After identifying several problems, the researcher prepared a research focus formulation in the form of a research title so that it could be submitted to the postgraduate program of PGRI Palembang University to obtain research approval. The submission of the research title is based on the identification of the initial problem, so that after the research program is approved, the approval of the supervisor to conduct the research is also approved.

Interview Data

The interview data in the research on the implementation of the Governor's Regulation on the system and procedure for the disbursement of funds at the South Sumatra Provincial Education Office aims to explore in-depth information from various parties directly involved in the disbursement process. This interview data includes the responses, experiences, and views of employees at the Education Office regarding various aspects of the implementation of regulations. So that the results of the analysis of this study also have meaning.

The interview explored the extent to which employees of the Education Office, especially those involved in the process of disbursing funds, understood the content and purpose of the Governor's Regulation. This includes an understanding of the stages, document

requirements, and administrative procedures that must be followed. Employees are asked to explain whether socialization regarding this regulation is adequate or there is still a need for improvement in understanding.

The interview data includes employee experience related to the stages of fund disbursement, starting from budget submission, verification, to approval of fund disbursement. Respondents were asked to explain in detail the steps they took and whether the existing procedures were easy to follow or if there were still obstacles that needed to be fixed. There were four people who were the main respondents in the conduct of the interview, namely the Head of the South Sumatra Provincial Education Office, the Head of the Finance Section, the Operational Staff, and the Principal as the parties who benefited from this regulation. The Head of the Education Office is the respondent who

Observation Data

Observation data in the study on the implementation of the Governor's Regulation on the system and procedure of the fund disbursement process at the South Sumatra Provincial Education Office includes various aspects that can provide a comprehensive picture of the effectiveness, efficiency, and compliance with the fund disbursement procedures within the agency. There are 10 (ten) main points observed in this study.

Based on observations or observations made by researchers, it is known that there is socialization material in the form of presentations regarding Governor's Regulation Number 35 of 2022. The socialization material is presented in several meetings or regular meetings of the finance department specifically. Therefore, through the observations made, it is understood that the staff who are in charge of the finance department, in particular, have a good understanding related to the implementation or how to work in the process of disbursing funds within the South Sumatra Provincial Education Office.

Data Documentation

Documentation is complementary data to confirm or support information obtained through interviews and observations. In this study, documentation in the form of photos of activities or research activities related to the implementation of the fund disbursement system at the South Sumatra Provincial Education Office. Documentation is also in the form of various supporting documents, such as regulatory sheets and several other relevant documents. This documentation is an authentic track record of the research process carried out, so that every activity can be accounted for.

Furthermore, the financial statements show that most of the disbursements have been on schedule, although there are several cases of delays caused by technical problems in the

electronic-based disbursement system. Meeting minutes and minutes note that the use of electronic systems makes data verification easier but requires further training for operational staff.

Discussion

This study examines the implementation of Governor's Regulation Number 35 of 2022 concerning the System and Procedure of the Fund Disbursement Process at the South Sumatra Provincial Education Office. So this research is more emphasized on the implementation of regulations that have been set by the Governor of South Sumatra, supporting and inhibiting factors for the implementation of regulations, as well as recommendations that can be made for better implementation of the governor's regulations.

After understanding the various factors that are obstacles to the implementation of Governor Regulation Number 35 of 2022, by taking into account various supporting factors, there are several recommendations that are believed to be able to make the implementation of the regulation better.

First, increasing digital literacy, through intensive and continuous training for employees at the Education Office and education units is an important step to increase understanding of the new system. Based on the theory of organizational change from Kotter (2019), continuous training and learning is one of the important stages to improve staff readiness in facing system changes. In addition, hands-on training, which is based on hands-on practice, will be more effective in improving digital literacy.

Second, the provision of adequate technological infrastructure. The government needs to ensure the availability of digital infrastructure in all regions, including rural areas with limited internet access. Adequate infrastructure, especially in areas with limited internet access, is crucial. Research by Sari & Utami (2022) shows that technology integration in government is usually hampered by uneven infrastructure. Solutions such as the procurement of offline devices and increased cooperation with internet service providers can help overcome these challenges.

Third, an effective approach to change communication. Thorough socialization through internal media, training, and group discussions can reduce resistance to change. Good communication is key to reducing resistance to change. The success of policies is greatly influenced by effective communication between policymakers and implementers (Yuliah, 2020; Desrinelti, Afifah, & Gistituati, 2021). Approaches such as intensive socialization, group discussions, and active staff involvement can help reduce resistance.

Fourth, the development of adaptive information systems. The disbursement system needs to be designed with high flexibility to support users with technical limitations. A flexible and easy-to-use system is the main need in the implementation of digital-based policies. The flexibility of the system increases user satisfaction and accelerates the adaptation of new technologies. Likewise with strengthening collaboration between work units. Synergy between units and departments can accelerate the resolution of administrative barriers and improve implementation efficiency, considering that cross-sector collaboration increases efficiency in policy implementation.

It is important to understand that obstacles in the implementation of public policies generally occur at the operational stage. For this reason, solutions to implementation obstacles must be adaptive and involve all stakeholders (Grindle, 2019). In the context of Governor Regulation Number 35 of 2022, the proposed solution already covers various aspects, both technical and managerial.

5. DISCUSSION

Based on the results of the study that has been carried out, there are several points that are concluded. More clearly described below:

1. The implementation of Governor's Regulation Number 35 of 2022 concerning the System and Procedure for the Disbursement of Funds at the South Sumatra Provincial Education Office has been running well, in accordance with the guidelines and in line with the standard stages regulated in the regulation. Each interested party has carried out its duties and functions proportionately.
2. Factors that support the implementation of Governor's Regulation Number 35 of 2022 concerning the System and Procedure of the Fund Disbursement Process at the South Sumatra Provincial Education Office are full support from the leadership, an integrated information system, and positive cooperation between work units. The inhibiting factors are limited technological infrastructure, low digital literacy of staff and resistance to change.
3. The right recommendations to overcome obstacles in the implementation of Governor's Regulation Number 35 of 2022 concerning the System and Procedure of the Fund Disbursement Process at the South Sumatra Provincial Education Office include increasing digital literacy, providing adequate technological infrastructure, effective approach to change communication, developing adaptive information systems, and strengthening

collaboration between work units, as well as holding socialization in the form of meetings by inviting related parties.

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