

Abstrak

Surat Perintah Membayar merupakan dokumen yang diterbitkan dan ditandatangani oleh PPSPM atau Pejabat Penandatanganan Surat Perintah Membayar untuk mencairkan dana yang berasal dari DIPA. Penyelesaian SPM pada KPPN di seluruh wilayah Indonesia mengalami regulasi perubahan yakni sebelum pandemi SPM diselesaikan secara *offline*, namun selama pandemi harus dilaksanakan secara *online*. Tujuan dari penelitian ini adalah untuk meninjau proses penyelesaian SPM sebelum dan selama pandemi Covid-19 pada KPPN Jakarta II. Metode pengumpulan data menggunakan pendekatan deskriptif kualitatif dengan studi kepustakaan, wawancara, dan observasi. Hasil yang didapatkan menunjukkan bahwa KPPN Jakarta II sudah melaksanakan proses penyelesaian SPM sesuai dengan PMK Nomor 190/PMK.05/2012. Sebelum pandemi Covid-19, pengajuan SPM melalui 4 jalur diantaranya yaitu akses langsung ke KPPN dan SPAN, SAS, aplikasi E-SPM, dan SAKTI. Sedangkan selama pandemi Covid-19, pengajuan SPM dialihkan menjadi 3 jalur yaitu SPAN, E-SPM Digital Signature, dan SAKTI. Tahapan penyelesaian SPM ketika sebelum pandemi dan selama pandemi Covid-19 tidak berbeda.

Kata kunci: Surat Perintah Membayar (SPM), pandemi Covid-19, KPPN Jakarta II.

Abstract

The Payment Order is a document issued and signed by PPSPM or the Paying Order Signing Officer to disburse funds originating from DIPA. Completion of SPM at KPPNs throughout Indonesia underwent regulatory changes, namely before the SPM pandemic was completed *offline*, but during the pandemic it must be carried out *online*. The purpose of this study was to review the process of completing the SPM before and during the Covid-19 pandemic at KPPN Jakarta II. The data collection method used a qualitative descriptive approach with literature study, interviews, and observations. The results obtained indicate that KPPN Jakarta II has carried out the process of completing the SPM in accordance with PMK Number 190/PMK.05/2012. Prior to the Covid-19 pandemic, SPM submissions were made through 4 channels, including direct access to KPPN and SPAN, SAS, E-SPM applications, and SAKTI. Meanwhile, during the Covid-19 pandemic, SPM submissions were diverted into 3 channels, namely SPAN, E-SPM Digital Signature, and SAKTI. The stages of completing the SPM before the pandemic and during the Covid-19 pandemic are no different.

Keywords: Payment Order (SPM), Covid-19 pandemic, KPPN Jakarta II.