

IMPLEMENTATION OF COMPETENCE OF PLANNING AND FINANCE BUREAU OF THE SECRETARIAT GENERAL OF THE MPR-RI

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ABSTRACT

The Secretariat General of the MPR RI synergistically carries out anticipation to try to increase work productivity by preparing reliable human resources and conditions like this are faced with very basic problems such as not optimal work skills, lack of knowledge development and self-concept in being honest is still not in accordance with expertise as well as job analysis and job specifications that are still not optimal. This study aims to explain the competence of the employees of the Bureau of Planning and Finance of the Secretariat General of the MPR RI in supporting the implementation of MPR tasks and to explain the efforts of the Secretariat General of the MPR RI in developing employee competencies so that they can provide the level of support expected in carrying out MPR constitutional tasks. This research method uses a qualitative approach, with a descriptive study paradigm and an ethnographic approach. The technique used in data collection is through in-depth interviews with key informants, document review and activity observation. The results of the competency research to observe the correctness of the signatures authorized for accountability receipts have been carried out quite well, this is measured from the results of observations of activities described by carrying out tasks, applying standard operating procedures (SOP), causal factors and improvement efforts.

INTRODUCTION

In principle, management is a way of organizing activities so that they run well to achieve optimal goals with what is desired. The expected goals can be successful if human capabilities (HR), which are limited in terms of knowledge, technology, skills, and time, can be developed by dividing work tasks, authority and responsibility to others. (Husaini & Fitria, 2019). So, synergistically, this division of tasks can form mutually beneficial cooperation and partnerships to achieve the desired goals. HR is a very vital organizational asset. Roles and functions cannot be replaced by other resources. In an

organization, HR is not only a tool in production, but also the driving force and determinant of the ongoing production process, as well as all organizational activities (Susiawan & Muhid, 2015).

HR has a big share in determining the quality and capability of HR in it. This is where the importance of HR management for organizational development (Zaini, 2016). HR has a big share in determining the quality and capability of HR in it. This is where the importance of HR management for the development of the People's Consultative Assembly of the Republic of Indonesia (MPR RI) organization was born

along with the establishment of the Indonesian state as an independent and sovereign nation. As we all know, on August 29, 1945, shortly after the proclamation of independence, the Central Indonesian National Committee (KNIP) was formed. In accordance with the provisions of Article IV of the Transitional Rules of the 1945 Constitution, the KNIP is tasked with assisting the President in exercising state power, before the formation of state institutions, as stipulated in the Constitution (Undang-Undang Dasar Negara Republik Indonesia 1945, 1945).

The MPR's role is very strategic in bridging the interests of the community with its background, firstly there is a desire to better accommodate people's aspirations and at the same time give a bigger role to the community in the political decision-making process for issues related to the community's interests. This desire stems from the notion that centralized decision-making in the past has resulted in inequality and a lack of a sense of injustice, so that it can endanger the territorial integrity of the country and the unity of the Unitary State of the Republic of Indonesia (NKRI).

The second factor is the need for community interests to be discussed and fought for. With the existence of the MPR, it is hoped that it will be able to voice the interests of the community and be directly involved in meetings in drafting laws and implementing oversight of laws that have been passed. The MPR is expected to be able to become a force that has control in the decision-making process so that the MPR can accommodate the various interests of the community into policies of the central and regional governments.

The MPR is also able to become a balancing force for the DPR and the Government, a place where the MPR tries to give meaning to the interests of the community in national policies so that there are no conflicts between national interests and regional interests. This is expected to create a harmonious relationship between the central government and local governments. Therefore, it is this institution that is the great hope for the people at the central and regional levels to develop the interests of the community.

From the heavy burden mentioned above, the MPR is required to have sufficient capacity to carry out its work agenda, for this reason a strong support system is needed from the Secretariat General of the MPR RI to provide support for the implementation of the MPR's tasks. The Secretariat General of the MPR RI is an integral part of the MPR institution as a support system which has the task of providing technical support and administrative support to the MPR. This is in line with the provisions of Article 93 paragraph (a) of the MPR RI Rules of Procedure which stipulates that the Secretariat General has the task of serving and fulfilling all the needs/activities of the Assembly, the accessories of the Assembly, and the factions or groups of members of the Assembly in accordance with the stipulated budget of the Assembly. . The Secretariat General of the MPR RI was formed based on Presidential Decree Number 49 of 1999 concerning the Organization of the Secretariat General of the MPR RI which was issued on May 27, 1999 (Undang-Undang Nomor 27 Tahun 2009 Tentang MPR, DPR, DPD, Dan DPRD, 2009).

The Secretariat General of the MPR RI must be able to follow any changes that occur to the position and role of the MPR. Because changes in the position and role of the MPR will directly affect changes in the composition or organizational structure of the Secretariat General of the MPR RI which will certainly have an impact on the competency readiness of the employees of the Secretariat General of the MPR RI. The Secretariat General of the MPR RI has undergone changes in the organizational structure from the Decree of the Secretary General of the MPR RI Number 65 of 2001 concerning the Organization and Work Procedure of the Secretariat General of the MPR RI as amended by Decree of the Secretariat General of the MPR RI Number 80 of 2004 concerning Amendments to the Decree of the Secretary General of the MPR RI Number 65 of 2001 concerning the Organization and Working Procedures of the Secretariat General of the MPR RI, and in the future after the enactment of Law Number 27 of 2009 concerning the MPR, DPR, DPD and DPRD at the DPR Plenary Session on August 3 2009, it will have an impact where

the structure of the MPR General Secretariat RI must adapt to existing needs. Therefore employees of the Secretariat General of the MPR RI must be able to prepare their employees with the competencies needed to provide support for the implementation of technical and administrative tasks for the Assembly.

Employees of the Secretariat General of the MPR RI in carrying out their duties need to continuously improve their skills, knowledge and self-concept in order to realize the best possible implementation of administrative service duties in a professional manner. Therefore, efforts to improve the quality of human resources need to be carried out so that competent employees are able to provide satisfactory administrative support to the MPR.

The quality of support from the employees of the Secretariat General of the MPR RI will directly receive an assessment, thus the Secretariat General of the MPR RI in carrying out its role as a support system for the MPR, needs to prepare a strong secretariat, employees who have the skills and work performance needed and are able to keep up with changes or developments in tasks MPR task. For this reason, in providing the expected support, it is necessary to prepare MPR RI employees who have the necessary skills, knowledge and self-concept, so that the MPR RI secretariat support system can work properly. The MPR RI Secretariat General's strong commitment to providing professional services can be seen from the vision of the MPR RI Secretariat General, namely: "Professional, Modern and Accountable Serving the MPR 2014". Based on this vision, it can be seen that the Secretariat General of the MPR RI has very great attention to the ability or competence of employees to provide the maximum possible service support both administrative support to the MPR.

In line with the vision of the MPR RI Secretariat General as mentioned above, the mission of the MPR RI Secretariat General is to: Carry out good and clean governance; Carrying out the arrangement of apparatus human resource management; Arrange the facilities and infrastructure of the RI MPR apparatus, and; Improving the quality of service to the MPR RI and its accessories. To

achieve this Vision and Mission, the Secretariat General of the MPR RI has a structural position arrangement based on the Decree of the Secretary General of the MPR RI Number 80 of 2004 concerning Amendments to the Decree of the Secretary General of the MPR RI Number 65 of 2001 concerning the Organization and Working Procedures of the Secretary General of the MPR RI (Keputusan MPR RI Nomor 65/MPR/2001 Tentang Organisasi Dan Tata Kerja Sekretariat Jenderal Majelis Permusyawaratan Rakyat Republik Indonesia., 2001). Personnel of the Secretariat General of the MPR RI, as of 21 January 2021 there are 322 people covering structural positions 1 (one) Secretary General, 2 (two) Deputy, 7 (seven) Bureau Heads, 33 (twenty five) Section Heads, 59 (forty nine) Heads of Subdivisions and non-structural positions of 188 employees.

The number of employees mentioned above is related to realizing the vision of the Secretariat General of the MPR RI related to the mission of "building human resources for apparatus that are professional, competent and with integrity", in order to provide support for the tasks of the MPR, the competency factor of human resources is the key that will support the success of providing support to the MPR. Human resource/employee competencies consisting of skills, knowledge, and self-concept are adapted to the fields of work required by the Secretariat General of the MPR RI, so as to produce outstanding employee performance. The efforts made by the Secretariat General of the MPR RI to get competent employees continue to be rolled out through education/training and training, one of the concrete actions of the Secretariat General of the MPR RI is to provide study permits or study assignments and provide opportunities for employees to attend training/training standard technical administrative services to the MPR and Staff of the Secretariat General of the MPR RI to employees in the Bureau of Planning and Finance. The competence of the employees of the Bureau of Planning and Finance of the Secretariat General of the MPR RI is a professional staff who should play a role in carrying out work serving the administrative needs of the MPR and should

be a good response for the Secretariat General of the MPR RI.

In reality, no employee can argue that as part of the government apparatus, they are always constantly pursuing something that is good and right according to their respective standards determined by the government organization concerned. The realization of good, proper and correct administrative service work is greatly influenced by the touch of quality competence possessed by employees who carry out verification tasks at the Bureau of Planning and Finance of the Secretariat General of the MPR RI. The lack of optimal competence possessed by employees of the Bureau of Planning and Finance of the Secretariat General of the MPR RI is also unavoidable that the results achieved must be of low quality.

The implementation and accountability of the State Revenue and Expenditure Budget can be carried out quickly and precisely so that the administration is orderly. The financial administration order is often not carried out in accordance with the state financial management mechanism and is also not carried out in accordance with the applicable laws and regulations, so that awards for orderly administration that have been carried out so that the Secretariat General of the MPR RI gets an award will be difficult to obtain given the lack of employee competence in carrying out responsibility verification task.

The above phenomenon shows that there are still many employees of the Planning and Finance Bureau who are incompetent with the jobs they currently have, one of which is caused by the implementation of Standard Operating Procedures which are considered difficult to use so that this has an impact on decreasing employee competence.

Many factors can affect competence. Factors that can affect competence are: a) individual factors: abilities, skills, family background, work experience, social level and demographics of a person. b) psychological factors: perception, role, attitude, personality, motivation and job satisfaction. c) organizational factors: organizational structure, job design,

leadership and reward system (Akbar, 2018). Employee competence is influenced by several aspects, including quality of work, promptness, initiative, capability, and communication (Matori, 2016).

In addition, the ineffective communication competencies that have been developed by the Secretariat General of the MPR RI bureaucracy indicate that the Secretariat General of the MPR RI bureaucracy does not yet have the awareness to improve the quality of service to service users. Service user communities often do not have access to the required service information, as well as the tendency of the bureaucratic apparatus of the Secretariat General of the MPR RI to seem to hide information from the public. Ineffective communication can hinder the achievement of organizational goals. It is not uncommon for us to hear people complaining about the poor service of the Secretariat General of the MPR RI, so that they have to wait for a long time to get their affairs sorted out or are forced to be thrown back and forth from one desk to another without any clarity, resulting in poor office administration.

The above phenomenon shows the dissatisfaction of service users with the competence of employees with the competence to communicate in terms of carrying out the revision of the new SOP, so that the application or administrative management within the Secretariat General of the MPR RI has not run optimally. Thus, in the service of employees of the Planning and Finance Bureau to interested parties (stakeholders) as well as to Civil Servants (PNS) also have not shown good performance.

Human behavior in organizations needs to be considered in developing an accounting information system because the information system is not possible without humans. Psychological factors of employees, both those who carry out the data processing in the system, as well as those who receive the output from the process need to be considered. This psychological factor is important because if there is dissatisfaction, it could be that the dissatisfaction will be poured out in the form of hindering the operation of the information system (Otinur et al., 2017).

Therefore it is the obligation of the Secretary General of the MPR RI to try to improve the quality of competence of the employees of the Bureau of Planning and Finance of the Secretariat General of the MPR RI in providing administrative support to the MPR and its fittings to become better, proper and correct. In practice, employees of the Bureau of Planning and Finance of the Secretariat General of the MPR RI in verifying accountability receipts often misclassify the Standard Accounts Account (BAS) loading on accountability receipts so that data discrepancies often occur between the budget realization report (LRA) and the funds still in the account . The lack of maximum knowledge in verifying accountability receipts with applicable regulations makes disbursement of funds hampered and not timely. Weak commitment to be honest with officials whose accountability receipts were editorially incorrect which resulted in findings of irregularities by the evaluation section at the end of the year.

From the problems above, the author observes that within the Secretariat General of the MPR RI there are still many things that need to be considered, including: Not yet optimal work ability of the employees of the Bureau of Planning and Finance of the Secretariat General of the MPR RI, especially in the field of classifying skills for imposing a standard chart of accounts (BAS) on accountability receipts so there is often a difference in data between the budget realization report (LRA) and the funds still in the accounts of each activity user; The lack of optimal knowledge development for the staff of the Bureau of Planning and Finance of the Secretariat General of the MPR RI, especially in participating in training in the field of verification of administration of financial accountability receipts, has resulted in many accountability receipts that have not been paid in a timely manner, and; The lack of commitment from the employees of the Bureau of Planning and Finance of the Secretariat General of the MPR RI to be honest with officials whose receipts were editorially wrong in verifying accountability receipts resulting in irregularities being found by the inspectorate.

The purpose of the research that the authors conducted was to obtain data and information regarding the administration of the MPR RI and reveal how competent the employees of the Bureau of Planning and Finance of the Secretariat General of the MPR RI are for administrative services. The purpose of this study is to describe and analyze the development of Employee Competency in the framework of Administrative Services within the Bureau of Planning and Finance of the Secretariat General of the MPR RI along with the factors that support and hinder it.

THEORETICAL FRAMEWORK

In order to achieve organizational goals, the most important organizational assets to pay attention to are the human resource assets within the organization. Therefore, to be able to create support in accordance with its duties and functions, the MPR RI Secretariat General must have human resources who have various skills, knowledge, and the MPR RI Secretariat General needs to develop professional and quality human resources to form an organizational support system for a state institution in carrying out its constitutional duties. High-quality human resources will be a superior factor for the organization in order to carry out its main tasks and functions to be able to provide reliable and professional support for the implementation of the MPR's constitutional tasks, where the MPR in its position as a state institution deals with the environment that can influence it such as politics and socio-culture society which of course will have implications for changes in the organization of the Secretariat General of the People's Consultative Assembly of the Republic of Indonesia.

Efforts made in anticipating these changes certainly cannot be separated from the function of human resource management (HRM). In general, the functions of HRM include planning, organizing, directing, controlling, procuring, developing compensation, integrating, maintaining, disciplining, and terminating the purpose of which is for the company to obtain high profit profitability from the

percentage of the bank's interest rate. (Fauzan, 2018).

The conditions mentioned above show that external influences are so large and complex on human resource management in an organization. Thus an organization needs to adapt quickly and anticipatively in the context of managing human resources where humans are the most important organizational assets. Therefore, to improve administrative support/services in carrying out its duties and functions, organizations in this case including the Secretariat General of the MPR RI need to have human resources who have qualified skills, insight, knowledge and self-concept who are able to plan and develop their potentials. To get core employees who have the skills, knowledge and self-concept needed effectively, this can be realized if managers/leaders carry out their responsibilities to manage, maintain and improve alignment between the interests of individual employees and the interests of the organization (Darmadi, 2022).

From the description above, the Secretariat General of the MPR RI as a government organization must be able to respond or pay attention to the strategic environment for any changes that occur with various capabilities in the administrative field to anticipate community demands, in this case the Leaders and Members of the MPR RI as customers who are served directly in carrying out its constitutional duties. Therefore the Secretariat General of the MPR RI needs to emphasize its strategy in human resource management, so that it has human resources with the competencies expected by the Leaders and Members of the MPR RI. A major way to gain competitive advantage is through managing people more effectively.

From these conditions and descriptions, it shows the need for management which is a tool to achieve goals. Management is the science and art of managing the process of utilizing human resources and other sources effectively and efficiently to achieve a certain goal (Husaini & Fitria, 2019). Good management will facilitate the realization of organizational goals, individual employees and people who are satisfied. Therefore in an organization,

many things require professional management, especially the human element which is the central element in an organization.

Human resources in an organization have a very important meaning, as stated by Dharma (1998), that: "...an organization that is able to survive and compete in the future is an organization that has knowledge-based human resources (knowledge-based workers) and has various skills and expertise (multi-skilling). In this regard, the most important thing is how management can manage these HR assets properly, so that they can be used for implementing activities to achieve organizational goals, and make the organization have a sustainable competitive advantage."

The role of human resources as defined above, will not be separated from how the role of management in planning, organizing, actuating, directing and maintaining human resources in an organization. So that these human resources contribute as much as possible to the organization and provide optimal support/service to the community or people they serve so that they feel satisfied with the support or service provided.

The importance of Human Resource Management can also be seen further in the opinion of Ndraha (1999) which states that: Human Resource Management can be defined as planning, organizing, using (driving), and evaluating HR in such a way that on the one hand HR contributes as much as -the amount to the community (macro) and the organization (micro), and the quality of life and death is as high as possible. In line with this opinion, Nawawi (2008) gives the definition of Human Resource Management is: Management of individuals who work in organizations in the form of a relationship between work and workers (employer - employee), especially to create productive use of individuals as an effort to achieve organizational goals and in the context of realizing the satisfaction of the needs of these individuals.

Griffin (2004) stated that human resource management is a series of organizational activities directed at attracting, developing, and maintaining an effective workforce. In line with this

understanding, Hariandja (2002) defines human resource management: The overall determination and implementation of various activities, policies, and programs aimed at obtaining manpower, development, and maintenance in an effort to increase its support for increasing organizational effectiveness in an ethical and ethical manner. socially accountable.

From this description it can be concluded that Human Resource Management is a series of organizational activities directed at how humans, both their relationships and their roles, are regulated starting from planning, organizing, using (driving), and evaluating in such a way that humans can be empowered to create benefits or contributions. productively in order to achieve organizational goals which are reflected in the satisfaction of service recipients/customers and the fulfillment of individual human needs that are empowered.

It is the duty of human resource management to manage people as effectively as possible. Human resource management is general management that focuses on human resources. As for the functions of human resource management according to Mondy (2008: 7) there are five functional areas associated with effective human resource management, namely: staff provision, human resource development, compensation, safety and health, and employee and labor relations.

In general, the purpose of human resource management is to ensure that the organization is able to achieve success through human resources. As Dessler (1997) put it: "Remember that you can do whatever is right as a manager, lay out winning plans, draw clear organizational maps, define modern assembly lines, and use sophisticated accounting controls, but still fail as a manager. a manager. On the other hand, many managers have been successful even with the right plans, organization, or controls. They succeed, because they have a special knack for hiring the right people for the right jobs and motivating, appraising, and developing them."

According to (Simamora, 2004), there are four objectives of human resource management, namely: social objectives

(societal objective), namely that organizations are socially and ethically responsible for the needs and challenges of society while minimizing the negative impact of these demands on the organization. Organizational objectives are the formal goals/targets of the organization made to shape the organization to achieve its goals, by:

Increase company productivity by providing a well-trained and motivated workforce; utilize manpower efficiently and effectively while being able to control labor costs; develop and maintain the quality of work life (work life) by opening opportunities for job satisfaction and self-actualization of employees; ensure that organizational behavior complies with labor laws by providing equal employment opportunities, a safe work environment, and protection of employee rights; help the organization achieve its goals; provide organization, well-motivated and trained employees; communicate human resource policies to all employees; help maintain ethical policies and socially responsible behavior; and managing change so that it is mutually beneficial for individuals, groups, companies, and society. Functional objectives (functional objective) is the goal to maintain the contribution of the human resources department at a level appropriate to the needs of the organization. Personal goals (individual management objectives) are personal goals of each member of the organization to be achieved through their activities within the organization.

From some of the theories described above, it can be concluded that management is an art where management is practiced based on the set skills to get the desired results, or as a science where management is not only based on artistic expertise but as a body of knowledge that is systematically created through a scientific method based on systematic and controlled research, which has the aim of influencing others in achieving organizational goals.

METHOD

This research was compiled using a qualitative approach. In addition to using a qualitative approach, this research includes ethnographic qualitative methods.

Ethnography is a type of qualitative research in which the researcher conducts a study of a cultural group under natural conditions through interviews and observations. In this research, the researcher conducted an in-depth ethnographic study (in-depth studies of ethnomathematics), that is, all the data obtained in this research was obtained in-depth, whether by conducting interviews (Denzin & Lincoln, 2018).

Researchers do in-depth documentation. The data obtained will be documented in the form of voice recordings or video recordings. This is in accordance with the opinion (Creswell, 2015) that this research is a qualitative research with the type of ethnography. Based on the previous explanation, research on the competency of the employees of the Secretariat General of the Republic of Indonesia MPR Committee on administrative services is research that requires in-depth research. "There are factors that cannot be stated clearly or are intangible, such as activity reports and others, so the authors use a qualitative research approach." (Natasha et al., 2005).

Based on the data obtained, the authors used two techniques in collecting the data. The techniques used in data collection are library research and field research. The informants of this study were all 10 officials at the Secretariat General of the MPR RI. Gender of men amounted to 4 people and women amounted to 6 people. This informant is a person who provides important information that occurs at a time within the scope of the required research related to the administrative activities of the services of the Bureau of Planning and Finance of the Secretariat General of the MPR RI.

RESULTS AND DISCUSSION

In the Minister of Finance Regulation Number 190/PMK.05/2012 it is stated that observing competence is the ability to carry out activities to ensure quality work results can be carried out carefully and carefully following work procedures, carrying out verification tasks and work results to avoid deficiencies or accountability errors (Peraturan Menteri Keuangan Republik Indonesia Nomor 190/PMK.05/2012

Tentang Tata Cara Pembayaran Anggaran Pendapatan Dan Belanja Negara., 2012).

According to Government Regulation Number 39 of 2006, it is stated that observing competence is an activity of looking closely at a situation or condition, including certain behaviors or activities, with the aim that all input data or information obtained from the results of these observations can become the basis for making decisions. further action required. This action is required if the results of observations show that there are things or conditions that are not in accordance with what was originally planned. The purpose of observing is to find out developments and progress, identification of problems and their anticipation/solving efforts (Peraturan Pemerintah Nomor 39 Tahun 2006 Tentang Tata Cara Pengendalian Dan Evaluasi Pelaksanaan Rencana Pembangunan., 2006).

The competence to observe the correctness of the authorized signature on accountability receipts has been carried out quite well, this is measured from the results of observing the activities described by carrying out tasks, applying standard operating procedures (SOP), causal factors and improvement efforts. However, paying attention to the results of data processing from the observation of these activities did not show a very significant assessment, thus causing the need for the Secretariat General of the MPR RI to further improve the competence of observing the employees of the Bureau of Planning and Finance by making a list of specimens for employees and third parties which were ratified by a decree.

Then combined with the types of abilities/skills according to (Sudarsono, 2009) which are identified in 8 (eight) aspects which mean that observing competence is an activity to train concentration of attention through the use of the senses in an integrated manner, especially seeing, hearing and smelling. Observing competence needs to be trained to improve the ability to record and recall what was seen, heard and felt. Human reasoning power can also be enriched through the practice of observing the details of phenomena and events.

By using the analytical tools of the document review results, interviews and results of observation of activities and by looking at the results of the table above, it was found that the employees of the Bureau of Planning and Finance of the Secretariat General of the MPR RI in terms of competence observed the correctness of signatures in terms of accountability receipts it can be concluded that they have been carried out properly, however, in carrying out the task of observing the correctness of the signatures, the authorities as a whole have not been able to apply according to the SOP. This is due to the absence of a list of signatures or specimens from officials who are in charge of activities and third parties as partners who carry out activities and the need to be given increased knowledge by being given training so that they can develop foresight in observing authorized signatures.

Based on the data from the interview results, if we pay attention to the results of the research, it can be analyzed that the competence to predict the disbursement of funds according to a predetermined time period is very important in supporting the implementation of the verification task. This shows the understanding of the Secretariat General of the MPR RI with the predictive competence possessed by the employees of the Bureau of Planning and Finance can be used as a way to be able to determine the success of task objectives, principals and verification functions as well as improve the ability of employees to carry out their daily tasks. With predictive competence, employees of the Planning and Finance Bureau can see further about the standards for handling accountability according to procedures as part of the system for the successful implementation of verification tasks. Efforts to improve by placing a sequence of standard operating procedure mechanisms on notice boards so that it can be read by activity users is a good step in obtaining funds according to the number of receipts and on time.

The competence to predict the disbursement of funds according to a predetermined time period has been carried out quite well, this is measured from the results of observing activities described by

carrying out tasks, applying standard operating procedures (SOP), causal factors and improvement efforts. However, paying attention to the results of data processing from the observation of the activities mentioned above, it does not show a significant assessment, thus causing the need for the Secretariat General of the MPR RI to further improve the predictive competence of Planning and Finance Bureau employees by carrying out tasks in accordance with SOPs and submitting SOPs to activity users so that they can be clarified. many questions did not arise from the users of the activity regarding the disbursement of funds from accountability that had been verified.

Then combined with predictive competence according to (Atmaja, 2006) which means that predictive competence is the process of making a statement about an event where the activity is not yet known or observed. What is usually done in predicting competence is to estimate the duration of an indicator to be studied in the future. Predictive competence plays a very important role and can accurately become the basis for future decision making.

By using the analytical tools of the document review results, interviews and results of observation of activities and by looking at the results of the table above, it was found that the employees of the Bureau of Planning and Finance of the Secretariat General of the MPR RI in terms of competence predicted the release of funds according to a predetermined time period it can be concluded that it has been carried out properly good, however, in carrying out the competence task of predicting the disbursement of funds according to a predetermined period of time as a whole it is not in accordance with the SOP. This is because the employees of the Planning and Finance Bureau have not been able to carry out and comply with the standard operating procedure (SOP) guidelines as a whole so that the disbursement of funds for the activities carried out is hampered. And also the factor of officials who are responsible for signing accountability receipts is often the external service in order to assist the tasks of other work units that are carrying out activities in the regions.

So that the disbursement of funds is in accordance with the SOP, it is best if the employees of the Planning and Finance Bureau comply with and implement the SOP in accordance with existing regulations and limit officials assigned to assist other work units in the region so that the signing is quickly completed and the disbursement of funds is quickly disbursed. Based on the data from the interview results, when paying attention to the results of the research, it can be analyzed that the competence to apply the completion of verification of accountability receipts in a timely manner is very important in supporting the implementation of the verification task. This shows that there is an idea from the Secretariat General of the MPR RI with the competence to apply that possessed by the employees of the Bureau of Planning and Finance can be used as a way to achieve the success of the final goal of completing the verification task according to the specified timeframe and increasing the ability of employees to carry out accountability verification so that it can be completed properly. time.

With competence in applying, it is endeavored that employees of the Bureau of Planning and Finance can carry out verification of accountability receipts according to technical instructions and can always verify accountability receipts in a timely manner. Competence in implementing timely completion of verification of accountability receipts has been carried out properly, this is measured from the results of observations of activities described by carrying out tasks, applying standard operating procedures (SOP), causal factors and improvement efforts. However, paying attention to the results of data processing from the observation of these activities did not show a significant assessment, thus causing the need for the Secretariat General of the MPR RI to further increase the competency of applying to the employees of the Planning and Finance Bureau by always socializing accountability administration procedures to the users of the activity, especially to employees at the Bureau of Planning and Finance so that they can complete verification of accountability receipts in a timely manner and in

accordance with the expectations of activity users.

The competence to apply is an ability to understand a rule carried out by the government and the private sector, both individuals and groups with the intention of being directed towards achieving the goals outlined in the decision. Competence to apply is also an ability to implement a work result that is obtained in a way so that it can be practiced in society. The function of implementing competence can be interpreted as the ability to carry out an activity that has three important and absolute elements in carrying it out.

By using the analytical tools of document review, interviews and activity observation results and by looking at the results of the table above, it was found that the employees of the Bureau of Planning and Finance in competence have thoroughness in carrying out the tasks of verifying accountability receipts it can be concluded that they have been carried out properly, however, in carrying out competency duties, having thoroughness in carrying out tasks for verifying accountability receipts as a whole is not fully in accordance with the SOP. This was more due to the planning and finance bureau staff not informing activity users in advance in determining the activity budget item (MAK) loading, causing data discrepancies between budget realization reports (LRA) and available funds in each budget user. To overcome this, it is better if the employees of the Planning and Finance Bureau can always communicate with other work units or budget users before determining the imposition of Activity Budget Points (MAK) on accountability receipts so that there is a match between the budget realization report data and the funds available to each budget user.

CONCLUSION

That the competence aspect of the skills of the employees of the Planning Bureau and Planning and Finance Bureau is good enough to support the tasks of verifying accountability receipts at the Secretariat General of the MPR RI is very important. Therefore, this is a top priority for the Secretariat General of the MPR RI considering that verification work is more

oriented towards technical skills. The competency aspect of the staff of the Bureau of Planning and Finance of the Secretariat General of the MPR RI is quite good, it needs to be maintained and improved. The knowledge of the employees of the Planning Bureau and the Planning and Finance Bureau in supporting the task of verifying accountability receipts has influenced the work in the field of correcting accountability receipts at the Bureau of Planning and Finance of the Secretariat General of the MPR RI. The competency aspect of the self-concept of the employees of the Bureau of Planning and Finance of the Secretariat General of the MPR RI is good enough, it needs to be added and practiced. But it is still necessary to get serious attention for the Secretary General of the MPR RI because there is still a lack of commitment by the employees of the Bureau of Planning and Finance of the Secretariat General of the MPR RI to be able to conduct themselves at the level of commitment to be honest, responsible and have thoroughness in verifying accountability receipts to officials whose receipts are editorially incorrect. thus resulting in the discovery of irregularities by the inspectorate and financial accountability not in accordance with the provisions that have been set.

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