

**PENERAPAN SURAT PERINTAH BAYAR (SPBy) DI SATUAN KERJA
KEMENTERIAN/LEMBAGA**

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Abstract

This study is one of the studies in the field of treasury aiming to find out the understanding of the application of Warrant Pay (Surat Perintah Bayar/ SPBy) in the work unit. Based on MoF Regulation number 190PMK/PMK.05/ 2012 SPBy is an important document related to the disbursement of government spending. This document contains command from commitment maker officials (Pejabat Pembuat Komitmen) to the treasurer to disburse the money on a bill to the state that applies the petty cash mechanism. The analytical method used is descriptive analysis using qualitative research. The respondents of this study are Spending Treasurers, Signatory Officers of SPM, commitment maker officials and other officials in the work unit. The results showed that all respondents understand the obligation of making SPBy, but not all apply at the office. As many as 72% of respondents had already made SPBy while 28% of respondents have not made it. There were some obstacles encountered so SPBy has not been implemented optimally. The barriers were the limited personnel did not know about the document of SPBy, the lack of understanding of the powers and responsibilities of the treasury officials and the less optimal administration of documents because it felt so many financial documents that must be made.

Keyword : Warrant Pay (SPBy), treasurer, commitment maker officials (PPK), disbursement