

# **PROSEDUR PEMBAYARAN BELANJA PEGAWAI ASN DAN NON ASN PADA UPTD PSDA WILAYAH SUNGAI CILIWUNG-CISADANE**

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## **ABSTRAK**

Laporan tugas akhir ini membahas tentang prosedur pembayaran belanja pegawai ASN dan Non ASN pada UPTD PSDA Wilayah Sungai Ciliwung-Cisadane. UPTD PSDA Wilayah Sungai Ciliwung-Cisadane merupakan Unit Pelaksana Teknis Dinas pada Dinas Sumber Daya Air Provinsi Jawa Barat. Belanja pegawai merupakan kompensasi yang harus dibayarkan kepada pegawai pemerintah, dalam instansi pemerintahan terdapat perbedaan antara pegawai yaitu pegawai Aparatur Sipil Negara dan pegawai non Aparatur Sipil Negara sehingga laporan tugas akhir ini bertujuan untuk mengetahui perbedaan antara prosedur pembayaran belanja pegawai ASN dan non ASN. Pada UPTD PSDA Wilayah Sungai Ciliwung-Cisadane untuk pembayaran belanja pegawai melakukan pengajuan pada Dinas Sumber Daya Air Provinsi Jawa Barat hanya dengan membuat rekapitulasi gaji sedangkan non ASN melakukan pengajuan langsung membuat Surat Permintaan Pembayaran Langsung (SPP LS) dan Surat Pernyataan Pertanggungjawaban Mutlak (SPTJM).

Kata kunci: Prosedur, Pembayaran Belanja Pegawai, ASN dan Non ASN

# **PAYMENT PROCEDURE FOR ASN AND NON ASN EMPLOYEES AT UPTD PSDA FOR THE CILIWUNG-CISADANE RIVER AREA**

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## ***ABSTRACT***

*This final project report discusses procedures for paying ASN and non-ASN personnel expenditures at the UPTD PSDA of the Ciliwung-Cisadane River Region. The UPTD PSDA of the Ciliwung-Cisadane River Basin is the Service Technical Implementation Unit at the West Java Province Water Resources Service. Personnel expenditure is compensation that must be paid to government employees, in government agencies there are differences between employees, namely employees of the State Civil Apparatus and employees of non-State Civil Apparatuses so that this final report aims to find out the differences between ASN and non-ASN employee spending procedures. At the UPTD PSDA of the Ciliwung-Cisadane River Region, for payment of employee expenditure, submit an application to the West Java Province Water Resources Service by simply making a recapitulation of salaries, while non-ASN make direct submissions by making Direct Payment Request Letters (SPP LS) and Statements of Absolute Accountability (SPTJM). .*

*Keywords: Procedures, Employee Spending Payment, ASN and Non ASN*