

**PROSEDUR PEMBAYARAN LANGSUNG BELANJA PERJALANAN
DINAS DI DIREKTORAT KELEMBAGAAN DAN PENCEGAHAN
PERSELISIHAN HUBUNGAN INDUSTRIAL**

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ABSTRAK

Dalam pelaksanaan belanja pemerintah berupa perjalanan dinas menggunakan anggaran belanja APBN. Perjalanan dinas dilakukan oleh Direktorat Kelembagaan dan Pencegahan Perselisihan Hubungan Industrial dalam rangka menjalankan tugas dan fungsi yaitu penyuluhan dan sosialisasi peraturan perundang-undangan ketenagakerjaan, Fasilitasi dialog dan mediasi dalam penyelesaian perselisihan hubungan industrial. Pembinaan dan pengembangan kelembagaan hubungan industrial, Pemantauan dan evaluasi pelaksanaan hubungan industrial. Tagihan-tagihan yang muncul kepada negara atas perencanaan perjalanan dinas yang akan dilakukan dapat dibayarkan melalui prosedur pembayaran langsung (LS) yang sudah diatur melalui Peraturan Menteri Keuangan Republik Indonesia tentang Perencanaan Anggaran, Serta Akuntansi dan Pelaporan Keuangan. Penulisan ini dilakukan bertujuan untuk mengetahui lebih rinci tentang pembayaran langsung (LS) untuk perjalanan dinas di Direktorat Kelembagaan dan Pencegahan Perselisihan Hubungan Industrial. Dengan informasi data berdasarkan peraturan yang berlaku dan melalui tahapan observasi, wawancara dan dokumentasi data tersebut diolah dengan metode analisis deskriptif kualitatif. Didapatkan bahwa prosedur pembayaran langsung (LS) di Direktorat Kelembagaan dan Pencegahan Perselisihan Hubungan Industrial sudah berjalan sesuai dengan aturan yang menerapkan prinsip efektivitas, efisien, transparansi dan akuntabilitas.

Kata Kunci: Belanja, Perjalanan Dinas, Pembayaran Langsung.

**DIRECT PAYMENT METHOD FOR OFFICIAL TRAVEL
EXPENSES IN THE INSTITUTIONAL DIRECTORATE AND
INDUSTRIAL RELATIONS DISPUTE PREVENTION**

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ABSTRACT

In carrying out official travel using the APBN budget, the travel is conducted by the Directorate of Institutional Affairs and Prevention of Industrial Relations Disputes in order to perform its duties and functions, which include the dissemination and socialization of labor laws, facilitating dialogue and mediation in the resolution of industrial relations disputes, the guidance and development of industrial relations institutions, and the monitoring and evaluation of industrial relations implementation. Expenses incurred by the state for the planned official travels can be paid through the direct payment (LS) procedure regulated by the Ministry of Finance of the Republic of Indonesia concerning Budget Planning, as well as Accounting and Financial Reporting. This writing aims to provide more detailed information about the direct payment (LS) for official travel in the Directorate of Institutional Affairs and Prevention of Industrial Relations Disputes. Using data based on the applicable regulations and through stages of observation, interviews, and documentation, the data is processed using a qualitative descriptive analysis method. It was found that the direct payment (LS) procedure in the Directorate of Institutional Affairs and Prevention of Industrial Relations Disputes has been carried out in accordance with the rules that apply the principles of effectiveness, efficiency, transparency, and accountability.

Keyword: Expenditure, Official Travel, Direct Payment.