

**KONSTRUKSI *GOOD FINANCIAL GOVERNANCE* DALAM
PENGELOLAAN ANGGARAN PERGURUAN TINGGI NEGERI
BADAN LAYANAN UMUM**

By Ratna Wulandari

Abstract

The good realization of the budget at UPNVJ, has not been supported by good budget planning either. This condition gives rise to urgent needs to evaluate and optimize the planning and budget management process. This research was conducted to analyze the application of the concept of Good Financial Governance (GFG) with the principle of integrity in the budget management process at UPNVJ. The analysis was carried out and directed to be able to find factors causing deviations between planning and the realization of spending that often occur in UPNVJ. This research is also inseparable from the role of professional judgment, from UNEJ in providing views and input in compiling recommendations that are not only normative, but also applicative and relevant to real conditions at Public Service Higher Education College. So that the input and expert judgment of the UNEJ planning department is very valuable in the completion of this study. The results of the study indicate that the implementation of the principles of Good Financial Governance (GFG) and integrity at UPNVJ still holds significant potential for improvement, particularly through strengthening collaboration and synergy across units and sub-working groups. Although the principle of transparency has been formed, the application of other principles such as accountability, responsibility, independence, justice, and integrity has not been applied optimally. Factors underlying the occurrence of deviation problems at UPNVJ, including: Weak implementation of GFG, Activity and Budget Plan (RKA) and Monthly Fund Withdrawal Plans (RPD) that are not used as guidelines for the implementation of activities; existence of urgent activities and policy changes; weak monitoring and coordination between units; complicated non -technical and bureaucratic barriers; limitations of the system and the absence of a reward and punishment system; and the existence of blocking the budget ceiling.

Keywords: Good Financial Governance, Integrity, Deviation Factors, Budget Planning, BLU

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Abstrak

Perealisasi anggaran yang baik di UPNVJ, ternyata belum didukung oleh perencanaan dan pengelolaan anggaran yang baik pula. Kondisi ini menimbulkan kebutuhan mendesak untuk mengevaluasi dan mengoptimalkan proses perencanaan dan pengelolaan anggaran. Penelitian ini dilakukan untuk menganalisis penerapan konsep *Good Financial Governance* (GFG) dengan prinsip integritas pada proses pengelolaan anggaran di UPNVJ. Analisis tersebut dilakukan dan diarahkan untuk dapat menemukan faktor penyebab terjadinya deviasi antara perencanaan dengan realisasi belanja yang sering terjadi di UPNVJ. Penelitian ini juga tidak lepas dari peran *professional judgement* yaitu UNEJ dalam memberikan pandangan dan masukan dalam menyusun rekomendasi yang tidak hanya bersifat normatif, tetapi juga aplikatif dan relevan dengan kondisi riil di PTN BLU. Sehingga masukan dan *expert judgment* dari Bagian Perencanaan UNEJ sangatlah berharga dalam penyelesaian studi ini. Hasil penelitian menunjukkan bahwa implementasi prinsip-prinsip *Good Financial Governance* (GFG) dan integritas di UPNVJ masih memiliki potensi signifikan untuk perbaikan, terutama melalui penguatan kolaborasi dan sinergi di seluruh unit dan kelompok kerja sub-kerja. Meskipun prinsip transparansi telah terbentuk, namun penerapan prinsip lainnya seperti akuntabilitas, responsibilitas, independensi, keadilan, dan integritas belum diterapkan secara optimal. Faktor-faktor yang melatarbelakangi terjadinya permasalahan deviasi di UPNVJ, diantaranya: lemahnya penerapan GFG, Rencana Kegiatan dan Anggaran (RKA) dan rencana Penarikan Dana (RPD) bulanan yang tidak dijadikan pedoman pelaksanaan kegiatan; adanya kegiatan mendesak dan perubahan kebijakan; lemahnya monitoring dan koordinasi antar unit; hambatan non teknis dan birokrasi yang rumit; keterbatasan sistem informasi dan ketiadaan sistem *reward and punishment*; serta adanya blokir pada pagu anggaran.

Kata kunci: *Good Financial Governance*, Integritas, Faktor Deviasi, Perencanaan Anggaran, BLU