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sebagai bilyet giro yang menjadi dasar bagi bank untuk mendebit sejumlah dana pada rekening milik BUN dan memindahkannya ke rekening pihak ketiga. Dari rangkaian berbagai aktivitas pada sistem pembayaran settlement SP2D merupakan akhir dari seluruh rangkaian pada sistem pembayaran. Tepat jumlah, tepat orang, dan tepat waktu merupakan tiga elemen dasar yang harus dimiliki oleh sebuah sistem pembayaran. Proses penerbitan dan settlement SP2D sendiri telah mengalami banyak penyempurnaan seperti percepatan penerbitan SP2D dan penyampaian soft copy SP2D kepada Bank Operasional. Meskipun demikian, masih terdapat beberapa potensi kelemahan yang perlu dicari solusinya. Dua kelemahan yang paling dirasakan adalah tidak dapat dipastikannya kapan aliran dana pencairan SP2D dapat diterima yang berhak serta kemungkinan terjadinya retur transaksi SP2D. Meski penyebab retur telah dapat diidentifikasi, namun sejauh ini belum terdapat upaya yang komprehensif dan tuntas untuk pencegahannya. Selain dua kelemahan tersebut, aktivitas settlement SP2D saat ini masih didominasi dengan proses manual dan terlalu banyak membutuhkan intervensi manusia. Penulisan buku ini ditujukan untuk menghasilkan solusi yang sistematis dan upaya pencegahan atas berbagai permasalahan yang timbul. Penyempurnaan settlement SP2D didasarkan atas penyempurnaan proses bisnis seluruh aktivitas yang terjadi dengan memanfaatkan teknologi informasi yang sudah berlaku umum di dunia perbankan. Untuk mencegah terjadinya retur sebuah proses yang sangat memakan waktu dan biaya, diusulkan untuk menerapkan metode validasi atas data dan status rekening tujuan pembayaran dengan menggunakan koneksitas dengan penyedia jaringan data perbankan. Untuk tujuan yang sama, perlu dilakukan penyempurnaan atas aplikasi satker berupa database rekening yang menyimpan data rekening pihak ketiga sehingga mengurangi aktivitas entry dan re-entry nomor rekening pada aplikasi satker termasuk pembangunan model aliran dan keamanan informasi data rekening dari satker kepada KPPN hingga diteruskan kepada pihak perbankan. Sejalan dengan penyempurnaan proses bisnis di atas, turut diusulkan untuk membangun relasi langsung antara rekening pengeluaran yang didebit dengan rekening penerima dana dengan cara membebaskan Rekening Pengeluaran Kuasa BUN Pusat pada bank yang sama dengan bank pada rekening tujuan. Selain untuk mengurangi jumlah jaringan perbankan yang terlibat, juga untuk penyederhanaan jumlah rekening yang dikelola BUN dan sebagai sentralisasi settlement kas melalui Direktorat Pengelolaan Kas Negara. Implementasi berbagai usulan pada buku ini dibagi ke dalam dua periode, yakni sebelum Sistem Perbendaharaan dan Anggaran Negara (SPAN) dan pada saat SPAN dijalankan. Periodeisasi implementasi perlu dilakukan karena terdapat dua sistem yang berbeda pada dua kurun waktu yang berbeda pula. Selain untuk mendapatkan pengalaman dari setiap aktivitas baru, periodeisasi tersebut juga untuk memberikan jaminan bahwa seluruh usulan penyempurnaan dapat diimplementasikan dengan baik.

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