Implementasi GP2 dalam Pelaksanaan Transaksi Pembayaran Belanja Negara Berbasis Digital di Kementerian Keuangan

Implementation of GP2 in Digital-Based State Expenditure Transaction Payments at Indonesia's Ministry of Finance

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ABSTRAK

Penelitian ini bertujuan untuk mengkaji implementasi Government Payment Platform (GP2) dalam pelaksanaan pembayaran transaksi belanja pemerintah serta mengidentifikasi tantangan dan manfaat yang dihasilkan dari penerapannya. Fokus penelitian ini adalah pada pembayaran belanja rutin yang melibatkan PT. PLN dan PT. Telkom. Penelitian dilakukan dengan pendekatan kualitatif menggunakan metode deskriptif analitis melalui observasi, wawancara, analisis dokumen, serta evaluasi hasil uji coba sebelumnya. Hasil penelitian menunjukkan bahwa proses bisnis GP2 dirancang untuk memastikan efisiensi, keamanan, dan transparansi dalam pengelolaan pembayaran belanja pemerintah. Namun, ditemukan beberapa tantangan teknis yang perlu diselesaikan agar proses pembayaran dapat berjalan lebih lancar. Di sisi lain, implementasi platform ini memberikan manfaat signifikan, termasuk efisiensi pembayaran, integrasi data yang lebih baik, peningkatan keamanan transaksi, serta kemudahan dalam pelaporan dan pengawasan.

Kata Kunci: Pemerintah, Digitalisasi, Platform, Pengeluaran, Perbendaharaan

ABSTRACT

This study aims to examine the implementation of the Government Payment Platform (GP2) in the execution of government expenditure transaction payments and to identify the challenges and benefits resulting from its implementation. The focus of the study is on the payment of common expenses involving PT. PLN and PT.

Telkom. The research was conducted using a qualitative approach with a descriptive analytical method through observation, interviews, document analysis, and an evaluation of previous pilot results. The findings show that the business process of the GP2 is designed to ensure efficiency, security, and transparency in managing government expenditure payments. However, several technical challenges were identified that need to be resolved to ensure smoother payment processes. On the other hand, the implementation of this platform provides significant benefits, including payment efficiency, better data integration, enhanced transaction security, and ease of reporting and supervision.

Keywords**:** *government, digitalization, platform, expense, treasury*

INTRODUCTION

The government's efforts in digital transformation in Indonesia are very important, given the existence of adequate telecommunications infrastructure, a young tech-savvy population, and supportive policies and regulations (Basto & Anirwan, 2023). In the midst of increasingly fierce competition in information technology, digital transformation is no longer an option, but a must to ensure that organizations are able to survive and continue to grow (Surachman & Zuhra, 2024). Digitalization allows for a faster transaction process and provides cheaper costs in its implementation (Burhanuddin et al., 2022). According to Presidential Regulation of the Republic of Indonesia Number 95 of 2018 concerning electronic-based government systems, electronic-based government systems, hereinafter abbreviated as SPBE, is the implementation of government that utilizes information and communication technology to provide services to SPBE Users. Service innovation in the implementation of SPBE is a crucial aspect to meet public expectations in providing ease of administration, while maintaining the quality of public services (Warman et al., 2022).

The Ministry of Finance as the country's financial manager is required to always carry out transformation in the financial sector,

especially in the context of providing digital-based public services. To meet these demands, the directorate general of treasury (DGTB) under the Ministry of Finance has developed an integrated application system that is implemented in all work units (satker) of central government agencies that manage the state revenue and expenditure budget (APBN) throughout Indonesia (Amriani & Iskandar, 2019). Integrated State financial information system or *integrated financial management information system* (IFMIS) was introduced in Indonesia in 2011 as the first step in the digitalization of the country's finances. IFMIS provides automation solutions for governments for budget planning, implementation, and monitoring through the state treasury and budget system (SPAN), which is now the main platform for managing state spending. Over time, IFMIS has developed with the presence of the agency level financial application system (SAKTI), which is used by ministries/institutions. SPAN and SAKTI function as an interface system in the state budget payment process in Indonesia (Siallagan, 2019).

The financial transformation carried out by the Ministry of Finance does not stop at the development of SPAN and SAKTI. The Ministry of Finance continues to carry out continuous transformation by developing a new system, namely the government payment platform (GP2) which aims to make government expenditure payments can be made electronically and can be accessed by authorized officials through various payment channels. The development and implementation of payment services through GP2 is a response from the DGT to various external and internal factors, including advances in information technology, improvement of service quality, the need for database management, simplification and digitization of business processes, as well as the

mandate of bureaucratic reform and institutional transformation (Government Payment Platform Management Team (Ad Hoc), 2024).

This research was conducted with the aim of finding out how the implementation of GP2in the implementation of state spending transaction payments and finding out what are the obstacles and benefits during the implementation process. The research is focused on the implementation of simple expenditure payments (*common expenses*) which in its implementation involves a partner system, namely PT. PLN and PT. Telkom. The implementation of GP2 is expected to be able to simplify and simplify the process of paying state expenditure so that the implementation of state expenditure becomes more effective and efficient.

GP2 is an additional application that extends the functionality of SAKTI, namely connecting SAKTI with external systems. Based on the Regulation of the Minister of Finance Number 204/PMK.05/2020 which has been amended to the Regulation of the Minister of Finance Number PMK 182/PMK.05/2022 concerning payment piloting in the context of the implementation of the state budget and revenue through the government payment platform, simplification and modernization of payment procedures and the implementation of the state budget and revenue through optimizing the use of information technology in the form of GP2 needs to be made so that payments for the implementation of the state revenue and expenditure budget can be carried out efficiently, effectively, transparently, and accountably.

The implementation of GP2 has been carried out in several stages since 2021 and *its users* are still within the scope of the Ministry of Finance (incidentally as a *system developer*). The system will begin to be implemented in all Ministries/Institutions in the *last quarter* of 2024. At

this stage, the implementation of the system is still experiencing various obstacles related to the interconnection of GP2 with the partner system of PT. PLN and PT. Telkom.

RESEARCH METHODS

This study uses a qualitative approach with a descriptive analysis method because the researcher wants to explore information based on facts in the field with data collection techniques through observation, interviews, analysis of official documents and evaluation of the results of the previous stage of piloting. The variables studied are the implementation of GP2 as an independent variable and the benefits and constraints in the implementation of GP2 as a dependent variable. The research was carried out at the state treasury service office (KPPN) Jakarta V during the period of October - November 2024. Data was obtained through interviews with SAKTI operators of the Payment Module at KPPN Jakarta V and the functional officer of the state treasury technical supervisor (PTPN) as a companion in the implementation of the Government payment platform.

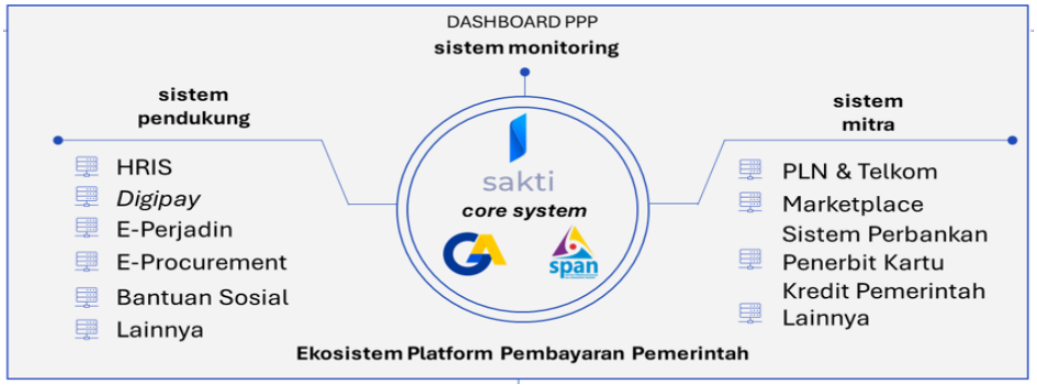
RESULT AND DISCUSSION

Implementation of Government Payment Platform

GP2 is a system interconnection between the payment system and the supporting system and the partner system. Government payment platforms facilitate payments for employee spending transactions, *common expense*, simple procurement, official trips and social assistance. Users of the payment platform. The government is a Ministry/Institution that has met the prerequisites for interconnection with the government payment platform. The main goal of GP2 is to build an integrated, secure, and transparent government payment system. In addition, GP2 also aims

to speed up payment procedures and minimize the risk of human error that often appears in manual systems. Payment services through GP2 have distinctive characteristics, including data filling in by the *single entry*, digitization of payment transaction documents, guaranteed transaction security through the use of electronic signatures (TTE) and *one-time password* (OTP), as well as payment certainty arranged based on a fixed schedule (*schedule payment*) (Government Payment Platform Management Team (Ad Hoc), 2024).

Figure 1. GP2 Dashboard



Source: Implementation of GP2 in 2024 (Common Expense Transaction Edition)

The image above shows an outline of GP2 dashboard. GP2 dashboard systematically connects *the core system* with supporting systems and partner systems which will further form a government payment ecosystem. *The core system* is the core system in the government payment system consisting of the SPAN, SAKTI, and GAJI applications. The support system is a system developed by the internal unit of the Ministry of Finance as a system that supports the performance of *the core system.* The supporting system consists of the HRIS (*Human Resource Information System*) application, Digipay, E-Perjadin, E-Procurement, and Social

Assistance. A partner system is a system developed by a partner, such as a company, institution, or organization, that cooperates with the government to achieve certain goals. This system is designed to support the implementation of programs or projects that have been mutually agreed. Partner systems that will later be connected to GP2 system include the PLN, Telkom, *Marketplace*, and Government Credit Card Issuer Banking System.

The services provided by GP2 include: (1) digitization of financial administration; (2) guarantee of the security of state financial transaction data; (3) a repository as a storage space for digital financial documents; (4) a payment system for financial transactions on a scheduled basis; (5) monitoring and evaluation; (6) civil mediation facilities; (7) *data analytics*; and (8) reconciliation of financial transaction data.

Users or users connected to GP2 dashboard include state treasury officials (KPA/PPK/PPSPM/BP/BPP), Bun Proxies (KPPN/BUN), personnel management units, procurement officials, partner system owners, policy makers, policy analysts, and *stakeholders* (PBJ, MSMES, HIMBARA, BPJS Kesehatan, Asabri, etc).

The design of GP2 platform service for PLN and Telkom bill payment transactions has a significantly different concept from the existing service design. In the current system, the system used by PLN and Telkom is still operating separately without any interconnection. This causes the delivery of bill letters to still have to be done in the form of physical documents submitted to customers, in this case work units (satker), through various methods such as delivery by post, expedition services, or by direct visits by task force officers to PLN and Telkom offices. Meanwhile, the design of GP2 service is designed to be more optimal,

efficient, and aligned with the needs of modernization and integration of payment services. Business processes through GP2 support the interconnection between the PLN and Telkom systems with the SAKTI application. Bills and other related documents do not require printing as they have been stored digitally in a system with a secure repository for up to 18 years. These bill documents can be accessed and downloaded through the SAKTI application. This statement emphasized that the PLN and Telkom bill payment process is now more efficient with easier access and without the need for physical documents, thus supporting the digitization of the service as a whole.

The business process of paying PLN and Telkom bills through GP2 is designed systematically with the following stages, (1) the work unit (satker) registers or updates the customer ID number through recording customer reference data on the SAKTI application. Registration can be done from the 21st to the end of the month before the payment period; (2) the partner System will then send a confirmation to SAKTI regarding the "registered" status of the registered customer ID number. Furthermore, SAKTI confirmed that payments through the platform can be made. If the customer ID number is not registered in the partner system, then the task force can contact the platform manager through the HAI DJPb channel; (3) information and billing documents for electricity and telecommunication services are prepared by the partner no later than the 7th of each month based on the registered customer ID number. This information includes the customer number, billing period, and the amount of the bill including arrears; (4) the task force checks the billing documents that have been provided by the partner on the SAKTI Application, paying attention to the availability of funds in DIPA. The selected bill will be the basis for the

issuance of SPP (payment request letter) by the commitment making officer (PPK); (5) PPK accepts bills electronically at SAKTI and tests the suitability of bills with the services received. If appropriate, the PPK issues the SPP and ratifies it with an electronic signature (TTE), then sends the SPP electronically to PPSPM no later than the 13th of each month. (6) PPSPM researches and verifies SPP electronically. If it meets the requirements, PPSPM issues an SPM that is legalized with an Electronic Signature (TTE), then sends the SPM electronically to KPPN, no later than the 13th of each month; (7) KPPN conducts electronic verification of the SPM submitted by PPSPM. If it has been in accordance with the provisions, KPPN continues the SPM test process. After the SPM passes the test, KPPN issues SP2D through SPAN; (8) SP2D is given on the 18th for payment for electrical and telecommunication services. At the end of the fiscal year, the schedule for the issuance of tuition fees and payments follows the provisions for the implementation of state revenues and expenditures at the end of the fiscal year.

The process of making SPP/SPM must be completed no later than the 16th of every month during KPPN working hours in the event of obstacles. If by that deadline the SPM has not been approved, then the SPM must be canceled, and the payment must be transferred through another payment channel.

The Jakarta V state treasury service office (KPPN) is a vertical agency under the directorate general of treasury of the ministry of finance which acts as the acting state general treasurer (BUN) who receives power from the State general treasurer (BUN), in this case the Minister of Finance, to be the spearhead in state financial management at the regional level. As a vertical agency, KPPN Jakarta V is responsible for carrying out various

main tasks and functions related to the management and implementation of the state revenue and expenditure budget (APBN). KPPN Jakarta V is tasked with managing the budget for 235 work units (satker) under 13 Ministries/Institutions, including, (1) Prosecutor's office of The Republic Of Indonesia; (2) Ministry of Public Works and Public Housing (PUPR); (3) National Food Agency (BAPANAS); (4) State Intelligence Agency (BIN); (5) Ministry of Human Rights; (6) Ministry of Agriculture; (7) Ministry of Defense; (8) Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN); (9) State Cyber and Cryptography Agency (BSSN); (10) Indonesian Quarantine Agency (BARANTIN); (11) Geospatial Information Agency (BIG); (12) National Population and Family Planning Agency (BKKBN); (13) National Archives of the Republic of Indonesia (ANRI).

The role of KPPN Jakarta V in the implementation of GP2 system is responsible for providing socialization and assistance to all task forces it covers to ensure the smooth implementation of payment for *common expense* transactions (PLN and Telkom bills) through the government payment platform. The implementation of *common expense payments* through GP2 has been mandatory for all Ministries/Institutions, with the exception of the Ministry of Defense.

Figure 2. Monitoring *of Common Expense* Payments through GP2 for October – November 2024

Description	**Sum**
Number of ID Record Task Force	96
Number of IDs	2104
Bill Amount	4207
Total Bill Value	IDR 41,276,511,503.00

Bill Value Paid	IDR 36,816,802,321.00
Percentage	89,20%

Source: MONSAKTI Application (data processed)

The data above shows that 96 work units within the scope of KPPN Jakarta V have carried out PLN and Telkom bill payments using the government payment platform. The total bill worth IDR 41,276,511,503.00 has been settled, the payment is IDR 36,816,802,321.00 or 89.20% of the total bill.

Figure 3. Monitoring PLN Bill Payment through GP2

Description	**Sum**	
	October 2024	**November 2024**
Number of ID Record Task Force	71	77
Number of IDs	329	345
Bill Amount	329	346
Total Bill Value	Rp18.905.347.996,00	Rp21.884.252.222,00
Bill Value Paid	Rp15.654.840.444,00	Rp20.798.147.557,00
Percentage	82,81%	95,04%

Source: MONSAKTI Application (data processed)

The data shows an increase in the number of work units that record customer IDs, the amount of bill value, and the amount of payments that have been realized in November 2024 when compared to October 2024. This upward trend indicates that the PLN bill payment process through GP2 continues to develop in a more optimal direction.

Figure 4. Monitoring Telkom Bill Payment through the government payment Platform

Description	Sum	
	October 2024	**November 2024**
Number of ID Record Task Force	80	77
Number of IDs	1.535	1.568
Bill Amount	1.691	1.841
Total Bill Value	IDR 251,963,956.00	IDR 234,947,329.00
Bill Value Paid	IDR 182,801,923.00	IDR 181,012,397.00
Percentage	72,55%	77,04%

Source: MONSAKTI Application (data processed)

The data shows a decrease in the number of work units that record customer IDs and bill values. However, this is in contrast to other data that recorded an increase in the number of IDs and the percentage of payment realization on Telkom bills. This condition is likely caused by system constraints that are still in the development stage.

Obstacles to the Implementation of GP2 System

During the initial process of implementing a system that is being developed, various obstacles may occur, as well as the initial implementation of GP2 must face various kinds of obstacles. The obstacles faced during the implementation process include, (1) customer ID not found. The work unit records customer IDs into the SAKTI application as a first step to enable bill payments through the government payment platform. After the recording process is complete, the SAKTI application should provide status confirmation based on synchronization with the

partner system (PLN or Telkom). However, in some cases, the status that appears is "customer ID not found." This happens because the PLN or Telkom partner systems have not updated the customer ID data in their systems. As a result, the newly recorded customer ID by the work unit cannot be recognized. The task force needs to immediately report it to GP2 team to address this issue, which will then coordinate with the partner systems team to fix the obstacle; (2) registered customer ID not as government ID. The task force enters the customer ID into the SAKTI application to process bill payments through the government payment platform. However, once registered, the system detects that the customer ID is not a government ID. This means that the ID does not fall into the category that can be facilitated for the payment of *common expenses* through the government payment platform. This issue may occur because the work unit occupies an office with a leased status, so the registered customer ID belongs to an individual or a non-government business entity; (3) customer ID recording is done off-schedule. Payment of *common expense* bills through GP2 must follow the specified schedule to ensure the efficiency and smooth process. If the recording schedule is missed, bills will accumulate in the next period and potentially burden the work unit's budget. Currently, work units can still use existing payment methods because the system is in the early stages of implementation. However, once the system is fully implemented, PLN and Telkom bill payments can only be made through the Government Payment Platform; (4) Indihome internet service payment cannot be made. IndiHome, which was previously managed by PT. Telkom Indonesia, is now under the management of Telkomsel. As a result, IndiHome bill payments cannot be made through GP2 because the system integration with Telkomsel has not

been completed. Currently, the work unit is still using existing payment methods that are not connected to the government payment platform. This issue has been reported to GP2 team and related parties are considering integrating IndiHome services into GP2 by involving Telkomsel as the new manager; (5) customer ID and billing not showing up in the next month. The work unit has successfully paid a bill in one month, but the customer ID and bill don't appear in the next month. This is due to technical glitches or missynchronization between the SAKTI application and partner systems (PLN or Telkom), so that customer data is not updated for the next payment. As a result, the work unit must re-record the customer ID and wait for the system confirmation before it can proceed with the payment. This process slows down the smooth payment process because it has to be repeated from the beginning.

The directorate general of treasury (DGTB) formed GP2 team which is tasked with monitoring the implementation of payments *for common expense* transactions through the government payment platform. This step was taken as a form of anticipation of potential obstacles that may occur during the payment process. Any issues that arise during the implementation of GP2 must be immediately reported to the team for further handling.

Benefits of GP2 Implementation

GP2 is one of the digital transformations carried out by the Ministry of Finance which offers the following benefits, including, (1) payment system simplification. *A single interaction to core process* allows users to access data without the need to open multiple applications, because all information is integrated in one system; (2) business process efficiency. The reduction *of clerical work resources*, *admin costs*, and the

implementation of *paperless* throughout the government expenditure management business process allows work units to focus more on their main tasks and functions; (3) effectiveness of budget implementation. Increasing the effectiveness of the implementation of the K/L budget and more controlled cash planning can be achieved through the optimization of the *scheduled payment system*; (4) data analytics. The acquisition of more massive and detailed financial transaction data (*big data*) allows information processing for various analysis and decision-making needs; (5) financial data transparency. The position of payment documents can be monitored in *real-time* during the payment process, with a clearer *audit trail*, as well as better data quality maintenance to support the reconciliation process.

In addition to the various benefits that have been mentioned, GP2 also provides additional benefits that can be immediately felt by stakeholders after full implementation, including, (1) for the State General Treasurer (BUN), a) more efficient liquidation management. The platform allows centralized management of state liquidity, minimizing *idle funds* and ensuring cash is available as per payment needs. b) more effective cash planning. With integrated transaction data, BUN can plan the country's cash flow more accurately based on payment schedules and spending needs. c) retail database for government spending analysis. Providing transaction data down to the retail level allows for in-depth analysis to understand government spending patterns, monitor efficiency, and support data-driven *decision-making*. (2) for work units, a) integrated procurement and payment business processes. The integration of procurement and payment in one platform reduces the time and effort required in administration, so that the task force can focus more on the

main tasks. b) the availability of many vendors in one platform. Satker has access to a variety of trusted vendors in one system, simplifying the selection process and expanding the choice of goods/service providers. c) easier accountability and reporting of the state budget. The reporting automation system makes it easier to prepare state budget accountability reports, reduces the risk of manual errors, and speeds up administrative completion; (3) for government partners, a) more sure payouts. With a transparent and scheduled payment process, partners do not need to worry about late payments, thereby increasing trust in the government. b) opportunities to become an associate in many work units. Associates can reach more work units through the same platform, opening up opportunities to enter into more work contracts; (4) for banking, a) strengthening *the brand* as a government partner. Banks involved in the platform will be seen as key partners of the government, enhancing their reputation and confidence in the market. b) expansion of services for *targeted segments*. Banks can offer specialized financial products to government partners, such as loans or digital services for targeted segments. c) new markets for credit disbursement. With the data available on the platform, banks can identify opportunities to extend credit to eligible government counterparties; (5) for internal controllers, APIPs, tax authorities, and external auditors, a) reduce *fraud* in the procurement of goods and services. A transparent and documented system reduces the chances of manipulation or fraud in the procurement of goods/services. b) IT-based audit support (*e-audit*). The provision of data electronically supports the IT-based audit process, making it easier to analyze and verify financial statements. c) track record is recorded on the system. All transactions and documents are recorded in the system, making them

easy to trace and audit if needed. d) ensuring taxpayer compliance. The platform helps ensure that associates meet their tax obligations by automatically tracking tax payments. The government payments platform provides a holistic solution by supporting efficiency, transparency, and accountability for all parties involved.

CONCLUSION

The implementation of GP2 is designed to ensure efficiency, security, and transparency in the management of government expenditure payments. This process involves systematic steps, starting from recording customer IDs by work units, synchronizing with partner systems (PLN and Telkom), verifying bills, to issuing payment documents electronically through the SAKTI application. Payments are made on a scheduled basis to ensure transaction certainty and facilitate reporting.

The success of this implementation depends on the work unit's understanding of procedures, compliance with schedules, and smooth integration with partner systems. While the platform provides great benefits, such as payment efficiency, better data integration, and transaction security, there are still challenges faced, including data synchronization issues, unupdated customer IDs, and systems being locked out of the recording schedule. In addition, services such as IndiHome bill payment have not been integrated due to management changes to Telkomsel. These challenges lead to delays in payments and add to the administrative burden of the work unit.

The implementation of GP2 presents various benefits, such as payment process efficiency, better data integration, transaction security, and ease of reporting and supervision. GP2 can be a reliable solution in

managing government payments effectively and accountably, while supporting the digitalization of the country's finances.

Better coordination between the work unit, GP2 team, and service provider partners is urgently needed to resolve issues that occur during the implementation of the Government Payment Platform. The results of this coordination are expected to be able to create system improvements so that GP2 can be implemented optimally, provide maximum benefits for all stakeholders, and support the digitalization of state finance.

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