

## CIVIL SERVANT PAYROLL ACCOUNTING AT THE OFFICE OF POPULATION AND CIVIL REGISTRATION OF GUNUNGSITOLI CITY

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### ARTICLE INFO

#### Article History

Submission : 18 - 08 - 2024

Review : 22 - 08 - 2024

Revised : 23 - 08 - 2024

Accepted : 23 - 08 - 2024

Publish : 24 - 08 - 2024

#### Keywords :

Accounting, Payroll,  
Employees

### ABSTRACT

The objectives to be achieved in this study are to find out how payroll accounting is carried out at the Population and Civil Registration Office of Gunungsitoli City. The object of the study is the Population and Civil Registration Office of Gunungsitoli City. The population in this study is the Civil Servant Salary Report at the Population and Civil Registration Office of Gunungsitoli City. The sample in this study is the salary list and pay slips of Civil Servants (PNS) of the Population and Civil Registration Office of Gunungsitoli City in 2016. The data analysis technique uses a descriptive method. Based on the results of the study, the salaries of employees of the Population and Civil Registration Office of Gunungsitoli City are paid monthly, salaries are only given to legitimate employees who are appointed based on a letter of appointment and the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia. The Population and Civil Registration Office of Gunungsitoli City uses documents in payroll accounting consisting of attendance cards (attendance lists), salary lists, salary list recaps, salary account books, general cash books and cash disbursement books. The documents used in the Population and Civil Registration Office of Gunungsitoli City are almost the same as the theory that the researcher presents in the theoretical basis, but in the theoretical basis there are documents used, namely salary envelopes, but in the researcher's research, salary envelopes are no longer used due to the existence of salary account books for each employee.

### INTRODUCTION

The era of reform and the impact of global competition encourage the acceleration of changes in improving the performance of government apparatus. Government apparatus are required to work more professionally, morally, cleanly and ethically in supporting bureaucratic reform and supporting the smooth running of government and development tasks. Every year, the government increases the employee salary budget in the state budget (APBN), this is an effort to improve the professionalism of Civil Servants so that they can carry out service tasks that are more responsive, timely and of high quality. This is done to improve the quality of life and create a Civil Servant welfare system that can encourage work motivation. The salary phenomenon is of course often in the spotlight and attention, both among the wider community, and in print or electronic media, because the amount of salary given is felt to be less than adequate for a decent life. Civil servant salaries are less competitive and do not meet the elements of equity. This condition has the effect of demotivating employees to work competitively because the salary variable only considers

the length of service/space, in addition, the allowance (structural position) is greater than the basic salary so that when an employee retires, there will be a very significant decrease in income because the amount of pension is based on the basic salary.

As is commonly understood, the issue of civil servant salaries is a very sensitive matter and has a very broad political impact on the administration of government. Therefore, the issue of salaries requires good, orderly, and regular handling in every related section, both in the personnel section as a source of data and the financial section in the relevant work environment. Mistakes in paying employee salaries can result in claims for compensation or civil lawsuits by parties who are harmed in this situation. For this reason, it is necessary to have a handling that can be used as a control for the employee payroll system. One of them is by implementing good internal control so that the bad possibilities that can occur such as errors, fraud, and embezzlement by employees can be minimized. In government offices, financial reporting of civil servant salaries (PNS) must be prepared in an accountable and transparent manner starting from submitting salaries, withdrawing salaries to paying salaries to each employee, recording these transactions in a journal, and collecting valid evidence of transactions. This will later be useful as information to the parties who need it, especially to the audit team that will examine the financial reports of the Government's work units (Satker). Based on government regulation (PP) No. 58 of 2005 concerning the regional government accounting system, a treasurer in the salary sector must have adequate expertise and ability in recording this salary accounting to prepare reliable and trusted financial reports that can be recognized as true. Financial reports are audited by internal and external audits. Payroll accounting aims to record, classify, analyze, summarize, and report financial transactions accompanied by valid evidence of transactions such as salary withdrawal slips, and salary payments which are then recorded in the journal, up to financial reporting, be it weekly, monthly, quarterly, and annual financial reports. The Population and Civil Registration Office of Gunungsitoli City is located on Jalan Pancasila No. 14 B, Mudik Village, Gunungsitoli City, which is the office of the Regional Work Unit (SKPD) under the leadership of the Mayor of Gunungsitoli, which is a government office that manages finances in the field of civil servant salaries.

## **METHOD**

The research method is a step that must be taken in research activities so that the objectives to be achieved from a study can be scientifically accepted. This study uses a descriptive research method used to analyze the results of research in the field. Research on civil servant payroll accounting is located at the Population and Civil Registration Office of Gunungsitoli City on Jalan Pancasila No. 14 B, Mudik Village, Gunungsitoli City. The sample in this study is the salary list and pay slips of Civil Servants (PNS) of the Population and Civil Registration Office of Gunungsitoli City in 2022. Data collection

techniques use observation, interviews and documentation. To analyze the main problems in this study, data analysis techniques are also very necessary in order to achieve the expected research objectives in compiling this proposal and obtain a conclusion, then the data collected will be analyzed using a descriptive method, namely collecting data by classifying so that it can provide clear answer information and is related to the problems that occur.

## RESULTS AND DISCUSSION

The Accounting Records used in the civil servant payroll system at the Gunungsitoli City Population and Civil Registration Office are as follows:

### a. General Cash Book

The general cash book is used to record all expenses including also expenses for employee salary payments.

### b. Subsidiary Cash Book

The subsidiary cash book is used to record employee salary receipts and disbursements.

### c. Agency Accounting System (SAI)

SAI is an Accounting System for recording or journaling all financial transactions, both budget receipts and expenditures, at the Gunungsitoli City Population and Civil Registration Office, which is made by the accounting section under the responsibility of the Finance Subsection.

The Accounting Records used by the Gunungsitoli City Population and Civil Registration Office are slightly different from the theoretical basis put forward by the researcher, although all are not different. The Population and Civil Registration Office of Gunungsitoli City is one of the government agencies, so the accounting records used are the standardization of government accounting records (PSAP). Because payroll is held routinely every month, the Population and Civil Registration Office of Gunungsitoli City is also required to routinely report to the central government.

The salary payment procedure at the Population and Civil Registration Office of Gunungsitoli City involves the salary list maker section and the General and Personnel Sub-Section and the Finance Sub-Section. The salary treasurer makes a salary list which then submits the document to the Gunungsitoli City Regional Finance and Asset Management Office for the issuance of a Payment Request Letter (SPM), a Fund Disbursement Order (SP2D) to be used for disbursement of funds (checks) sent to the office of PT. Bank Sumut, Gunungsitoli Branch which is intended for the Gunungsitoli city government as a working partner in facilitating the disbursement of employee salary funds that have been regulated based on the Memorandum of Understanding (MoU) and after the bank has disbursed the funds, the salary treasurer distributes them to each employee based on the amount listed in the employee salary list.

- a. Documents for direct payment request letters for salary and allowance payments are:
  1. Cover letter for direct payment request.
  2. Summary of direct payment request letter.
  3. Details of direct payment request letter.
  4. Draft of submission statement letter to be signed by the Budget User Authority (KPA) of SKPD stating that the requested money is not used for purposes other than salary and other allowances when submitting the fund disbursement order letter (SP2D) to the regional treasurer.
  
- b. Attachments to the direct payment request letter document (SPP-LS) for payment of salary and allowances and other income are:
  1. Payment of main salary.
  2. Follow-up salary.
  3. Shortage of salary.
  4. Continued salary.
  5. CPNS Decree
  6. PNS Decree.
  7. Promotion Decree.
  8. Position Decree.
  9. Periodic salary increase.
  10. Inauguration Decree.
  11. Decree still holding office.
  12. Decree carrying out duties.
  13. Family list (KP4).
  14. Photocopy of marriage certificate.
  15. Photocopy of birth certificate.

The payroll accounting system used at the Population and Civil Registration Office of Gunungsitoli City is a combined scale system where the combined scale is a system where the basic salary is determined the same for employees with the same rank, in addition to allowances being given to civil servants who bear heavier responsibilities, high achievements or do certain jobs. Based on the results of research conducted at the research location, the combined scale system is shown to provide a sense of justice to each employee, where each employee receives his basic salary based on the rank and group he is pursuing and is able to spur professional and reliable work sportsmanship.

The Population and Civil Registration Service of Gunungsitoli City is a regional work unit (SKPD) under the leadership of the Mayor of Gunungsitoli in running the government which has a vision to serve the community in issuing accurate and reliable population documents. The Population and Civil Registration Service of Gunungsitoli City in carrying out its duties is guided by the government regulation (PP), decree (SK), and the

Regulation of the Mayor of Gunungsitoli Number 9 of 2014 concerning the implementation policy of the Gunungsitoli City regional income and expenditure budget including managing employee salaries that have been regulated in the regulation. The salaries of the Population and Civil Registration Service employees of Gunungsitoli City are paid monthly, salaries are only given to legitimate employees who are appointed based on a letter of appointment and the Minister of Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia. The Population and Civil Registration Office of Gunungsitoli City uses documents in payroll accounting consisting of attendance cards (attendance lists), salary lists, salary list recaps, salary account books, general cash books and cash disbursement books. The documents used at the Population and Civil Registration Office of Gunungsitoli City are almost the same as the theory that the researcher presents in the theoretical basis, but in the theoretical basis there are documents used, namely salary envelopes, but in the researcher's research, salary envelopes are no longer used due to the existence of salary account books for each employee.

The functions involved in implementing payroll accounting at the Population and Civil Registration Office of Gunungsitoli City are almost the same as the theory that the researcher presents. In the theory of related functions, namely the financial function, personnel function, payroll function, time recording function, accounting function, financial function, at the Population and Civil Registration Office of Gunungsitoli City, the payroll function and accounting function are handled by the Finance Sub-Division, the time recording function (attendance list) is handled by the General and Personnel Sub-Division. With the existence of dual functions or sub-divisions, it does not involve many functions or sections in handling civil servant salaries and can work according to their respective fields and duties and can be accounted for. The accounting records used in civil servant payroll at the Population and Civil Registration Office of Gunungsitoli City are salary receipts, general cash books, assistant cash books, and employee salary account books.

These accounting records are slightly different from those presented by the researcher in the theoretical basis because the Population and Civil Registration Service of Gunungsitoli City is guided by Mayor Regulation Number 9 of 2014 concerning the Policy for the Implementation of the Regional Revenue and Expenditure Budget of Gunungsitoli City which has been regulated in the regulation and the format of accounting records made by each SKPD within the Gunungsitoli City Government, namely by using the general cash book (BKU). The Finance Sub-Division verifies the salary list submitted to the Gunungsitoli City DPKAD to obtain a Payment Order (SPM) and a Fund Disbursement Order (SP2D), after the SPM and SP2D have been issued by the DPKAD, the appointed bank sends the salary funds to each employee's account. The bank issues documents in the form of a salary list recap and a detailed salary list to be used as accountability documents and prepares civil servant salary reports.

## CONCLUSION

Based on the discussion of civil servant payroll accounting at the Population and Civil Registration Office of Gunungsitoli City, researchers can conclude that: 1. Payroll accounting at the Population and Civil Registration Office of Gunungsitoli City is quite good, salary payments are paid routinely every month to all employees. The employee's net salary is obtained from the basic salary plus allowances and reduced by deductions and civil servant contributions. 2. The Population and Civil Registration Office of Gunungsitoli City uses an attendance card (attendance list) to record employee attendance where the attendance list is signed in the morning and evening. 3. Accounting activities at the Population and Civil Registration Office of Gunungsitoli City involve important elements, namely documents used in the payroll system, accounting records used in payroll so that the payroll accounting applied is quite good. 4. In the implementation of payroll at the Population and Civil Registration Office of Gunungsitoli City, the Mayor's Regulation Number 9 of 2014 concerning the Policy for Implementing the Gunungsitoli City Regional Revenue and Expenditure Budget and other Regulations and Decrees (SK) related to the payroll of Civil Servants is guided by.

## Declarations

Based on the results of the research and discussion that have been described by the researcher, the accounting for civil servant payroll at the Population and Civil Registration Office of Gunungsitoli City is guided by Mayor Regulation Number 9 of 2014 concerning the Policy for the Implementation of the Gunungsitoli City Regional Revenue and Expenditure Budget which is quite good, but it is recommended that the recording of the payroll journal be separated from the General Cash Book (BKU) so that the recording is clear and can be accounted for.

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