

ANALYSIS OF THE IMPLEMENTATION OF GOVERNMENT ACCOUNTING SYSTEM IN THE DISTRICT OFFICE OF NORTH GUNUNGSITOLI

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ABSTRACT

The purpose of this study is to find out how the government accounting system is implemented at the Gunungsitoli Utara District Office. The population is the financial report at the Gunungsitoli Utara District Office in 2023. The sample taken in this study is the financial report at the Gunungsitoli Utara District Office in 2023. The data analysis technique uses a qualitative descriptive method. Based on the results of the study on the preparation of annual financial reports, the Gunungsitoli Utara District Office has prepared its annual financial report in accordance with Government Regulation Number 71 of 2010 concerning Government Accounting Standards and Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management, with details 1. The Budget Realization Report presents the realization of income and expenditure compared to its budget for one budget year, 2. The balance sheet presents assets, liabilities and equity funds at the end of the budget year., 3. Notes to the Financial Statements.

INTRODUCTION

Since the reform era, the Indonesian nation has advanced one step further towards the era of openness. In this era of openness, the public is increasingly aware of their rights and obligations as citizens and is better able to convey their growing aspirations, one of which is improving the financial management system in Government Work Units. Regional financial management is one part that has undergone fundamental changes with the enactment of Law Number 32 of 2004 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Government. Both laws have given broader authority to Regional Governments in mobilizing sources of funds, determining the direction, objectives and targets for budget use. On the other hand, demands for transparency and accountability in the government system have increased in the current reform era, including transparency in regional financial management. Regional Governments are required to prepare accountability reports using an accounting system regulated by the central government in the form of Laws and Government Regulations that are binding on all Regional Governments. Therefore, regional financial accounting plays an important role in improving regional financial management. As we know, regional financial accounting functions to produce output in the form of financial reports that will be the basis for assessing the performance of the government itself and by parties interested in the regional government (regional

government stakeholders). So far, government financial reporting, both at the center and in the regions, has not seemed to meet the information needs of its users. The lack of information produced has resulted in the government not having good management and not being able to realize transparency and accountability in accordance with the expectations of the community and other stakeholders. This happens because government financial management has so far adopted the *Indsche Comtabiliteitswet (ICW)* inherited from the Dutch colonial era. This old method uses a single entry bookkeeping system with a cash basis, so it is more appropriate to call bookkeeping which is only a small part of accounting. The use of the single entry recording method is not good for reporting (it does not make it easier to prepare reports) and it is difficult to find accounting errors that occur and makes the resulting financial reports difficult to check for accuracy (not auditable). In order to continue reforms in the field of regional financial management. The government has issued Government Regulation Number 58 of 2005 concerning Regional Financial Management and Permendagri Number 13 of 2006 concerning Guidelines for Regional Financial Management. The above regulations instruct Regional Governments to immediately prepare and implement a government accounting system to record and report their financial transactions. The implementation of the government accounting system is expected to produce records and reports on financial transactions that occur in government organizations (entities) to be more accurate, precise and comprehensive, so that it can improve the quality of decisions taken by users of the financial reports. To implement this system, financial staff are needed who are able to carry out the accounting recording process and are able to prepare financial reports in accordance with Permendagri No. 13 of 2006 so that government financial control can be carried out adequately. The Gunungsitoli Utara Sub-district Office as one of the Regional Government Work Units (SKPD) in the Gunungsitoli City Regional Government area as well as a budget user is required to make an accountability report for the authority it carries out in accordance with the Minister of Home Affairs Regulation Number 13 of 2006. Based on the background that has been explained above, the researcher feels interested in conducting further research on the application of the accounting system in one of the accounting entities (SKPD) in the Gunungsitoli City area, namely the Gunungsitoli Utara Sub-district Office. The researcher realized this research in a study entitled "Analysis of the Application of the Government Accounting System at the Gunungsitoli Utara Sub-district Office".

METHOD

In conducting this research, the researcher used a descriptive method, namely a method that reveals, discusses problems by explaining, interpreting and describing the conditions and events that occur during the research to then be analyzed and conclusions made. The sample taken in this study was the financial report at the Gunungsitoli Utara District Office in 2023. The data collection techniques used were observation, interviews

and documentation. In analyzing the data, the researcher used a qualitative descriptive method, namely by determining, collecting data, classifying, interpreting and then analyzing and comparing it with theories, then drawing conclusions and then providing suggestions.

RESULTS AND DISCUSSION

A. Expenditure Accounting (Cash Expenditure)

The following is an expenditure accounting journal (cash expenditure) that occurs at the Gunungsitoli Utara District Office.

1. Inventory Cash Expenditure Accounting (UP)/Change (GU)/Additional Cash (TU)

Based on the researcher's observations of the source documents, namely starting from the SPP-UP consisting of the SPP-UP Submission Statement Letter, SPP-UP Cover Letter, SPP-UP Cover Letter, Summary, Details of the Usage Plan, Payment Order (SPM) to SP2D-UP issued by the PPKD as the BUD, then the PPK-Gunungsitoli Utara District Office will record the transaction in the cash receipt journal. The cash receipt journal is made by the PPK-SKPD per month by showing the Cash account in the expenditure treasurer debited and the account number, the date of the transaction, the proof number (filled in with the SP2D number), the PPKD R/K as the account credited, the amount of funds received and its accumulation from the 1st to the end of each month.

An example of a cash receipt journal that occurred at the Gunungsitoli Utara Sub-district Office is as follows: On March 1, 2023, the expenditure treasurer received SP2D Number 53/UP/2023 for the receipt of Inventory Money. Based on this evidence, the PPK-SKPD recorded the transaction with the following journal:

Table 1. Inventory Cash Receipt Journal

Date	No. Proo f	Estimate d Code	Estimated Name	Ref	Debit	Credit
.....	Cash in the RK-PPKD Expenditure Treasurer		542.493.00 0 -	- 542.493.00 0

Source: Finance Sub-Division of the North Gunungsitoli District Office, 2023

Periodically, the PPK-SKPD will receive an Accountability Letter from the expenditure treasurer. The SPJ is accompanied by proof of transactions for the use of Inventory Money, then based on the SPJ and proof of transactions received, the PPK-SKPD will record it in the cash expenditure journal with the expenditure account debited and Cash in the expenditure treasurer credited. An example of a journal made by the PPK-SKPD is as follows:

Table 2 Cash Inventory Disbursement Journal

Date	Estimated Code	Estimated Name	Ref	Debit	Credit
		Stationery Expenditure		17.246.400	-
		Cash in Treasurer		-	17.246.4
		Expenditure Telephone		4.943.0	00
		Expenditure		52	-
		Fuel Expenditure		3.393.500	-
		Cash in Treasurer		-	8.336.5
		Expenditure Consultation		37.760.0	52
		Service Expenditure		00	-
		Cash in Treasurer		-	37.760.0
		Expenditure Service		65.00	00
		Expenditure		0	-
		Printing Expenditure		11.512.550	-
		Duplication Expenditure		9.537.450	-
		Cash in Treasurer		-	12.531.2
		Expenditure Food and Drink		2.600.0	95
		Expenditure Meeting		00	-
		Cash in Treasurer		-	2.600.0
		Expenditure			00

Source: Finance Sub-Division of the North Gunungsitoli District Office, 2023.

The Stock Money (UP) that has been spent will be refilled by submitting SPP-GU and SPM-GU and PPKD as BUD will issue SP2D-GU. If the existing funds are insufficient for the organization's spending needs, the expenditure treasurer will submit SPP-TU and SPM-TU. Expenditure Treasurer Accountability Report (SPJ-Functional Expenditure) and General Cash Book (BKU).

SPJ-Functional Expenditure describes SPJ-LS Salary up to last month, this month and up to this month. SPJ-LS Goods and Services up to last month, this month and up to this month. SPJ-UP/GU/TU up to last month, this month and up to this month. While BKU describes the amount of receipts, expenditures and fund balances by the expenditure treasurer.

2. Direct Expenditure Accounting (LS)

Based on SP2D-LS for Salary and Allowances and SPJ received from the expenditure treasurer. PPK-SKPD records it in the cash receipt journal and cash disbursement journal. Meanwhile, for recording based on SP2D-LS for Goods and Services expenditure, PPK-SKPD records it in the General journal by debiting the expenditure account and crediting the R/K PPKD account.

B. Asset accounting

Capital expenditure is carried out by submitting SPP-LS and SPM-LS for the procurement of fixed assets. Based on SP2D-LS, PPK-SKPD will record its expenditure while the recording of cash expenditure is carried out by PPKD, for recognition of its fixed assets, a corollary journal is made which is recorded in the general journal. An example of a journal made by PPK-SKPD is:

Table 3 Capital Expenditure Journal

Date	Estimate d Code	Estimated Name	Ref	Debit	Credit
		Capital Expenditure		47.520.000	-
.....	RK-PPKD		-	47.520.000
		Equipment and Machinery		47.520.000	-
		(Motorcycles) Invested in fixed assets		-	47.520.000

Source: Finance Sub-Division of the North Gunungsitoli District Office, 2023.

1. Posting to the General Ledger

After recording in the journal book, the next step is for the PPK-Gunungsitoli Utara Sub-district Office to post to the general ledger of each account. Posting is done periodically (monthly).

2. Adjustment Journal

The adjustment journal made by the PPK-Gunungsitoli Utara Sub-district Office is to correct errors in the recording that occurred and there is no adjustment for depreciation of fixed assets, both depreciation for equipment and machinery, buildings and structures, or for other fixed assets. This is because the depreciation value of the fixed assets has not been calculated, and this has been explained in the Notes to the Financial Statements.

3. Trial Balance After Adjustment

After posting to the general ledger against the adjustment journal, there will be several estimates that will change and there will also be new accounts that appear. The estimated balances that are included in the trial balance after adjustment are the account balances that have been adjusted. If a new account appears in the adjustment journal, then the estimate is included in the Trial Balance After Adjustment.

The trial balance and Trial Balance After Adjustment are not made separately by the PPK-Gunungsitoli Utara Sub-district Office but only in a worksheet, and from this worksheet the PPK-Gunungsitoli Utara Sub-district Office prepares the Financial Report.

4. Financial Report

The next step, the PPK-Gunungsitoli Utara Sub-district Office will prepare the SKPD financial report for the relevant budget year. This Financial Report will later be submitted to the Sub-district Head to be determined as the Accountability Report for the Implementation of the SKPD Budget.

The financial report prepared by the PPK-Gunungsitoli Utara Sub-district Office consists of: Budget Realization Report, Balance Sheet, and Notes to the Financial Statements with details of each financial report as follows:

a. Budget Realization Report

Based on research data, the budget realization report of the Gunungsitoli Utara Sub-district Office for the 2016 Fiscal Year is only in the form of Expenditures.

The total expenditure realization for 2016 was Rp 6,480,913,767 or reached 95.56% of the total expenditure budgeted for that year, which was Rp 6,781,716,767, so there was a Surplus (Deficit) for the 2016 fiscal year of Rp 300,803,000. The realization of the expenditure consists of:

- 1) Employee Expenditure of Rp 2,377,884,652 (94.80%)
- 2) Goods and Services Expenditure of Rp 3,752,909,090 (96.29%)
- 3) Capital Expenditure of Rp 350,120,025 (93.14%)

b. Balance Sheet

Based on research data, the balance sheet at the Gunungsitoli Utara Sub-district Office in 2016 showed a value of Rp 1,703,924,029 consisting of Current Assets of Rp 198,927,449 and Fixed Assets of Rp 1,504,996,580. The liabilities owned are in the form of Short-Term Liabilities of Rp 12,745,573. While the Equity of funds owned is Rp 1,691,178,456.

c. Notes to the Financial Statements

Based on research data, the Notes to the Financial Statements of the Gunungsitoli Utara Sub-district Office for the 2016 Fiscal Year present the following information:

- 1) Summary of the financial performance achievements of the Gunungsitoli Utara Sub-district Office.
- 2) Accounting policies at the Gunungsitoli Utara Sub-district Office.
- 3) Explanation of financial items.
- 4) Explanation of non-financial information.

5. Closing Journal

After compiling the annual financial report, the PPK-Gunungsitoli Utara Sub-district Office makes a closing journal that aims to close the nominal estimated balance so that it is not carried over to the next budget period.

The closing journal made by the PPK-SKPD is a journal to close the income and expenditure accounts, a journal to close the spending account and a journal to close the estimated surplus/deficit. An example of a closing journal made by the PPK-Gunungsitoli Utara Sub-district Office is as follows:

Table 4. Closing Journal

Date	Estimate d Code	Estimated Name	Ref	Debit	Credit
2016		PFK Expenditure		172.060.701	-
31 Des		PFK Revenue		-	140.941.274
		PFK Debt		-	31.119.427
	Surplus/(deficit)		8.118.955.785	-
		Employee		-	5.615.197.460
		Expenditure		-	2.374.443.325
		Goods and Services		-	129.315.000
		Expenditure Capital			
		Expenditure			

Source: Financial Sub-Division of the North Gunungsitoli District Office, 2023.

Based on the research conducted at the Gunungsitoli Utara Sub-district Office, the researcher can draw the following conclusions:

- a. The implementation of the government accounting system at the Gunungsitoli Utara Sub-district Office is in accordance with the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management.
- b. Financial accounting recording activities at the Gunungsitoli Utara Sub-district Office include Journals, Ledgers, Trial Balance, Adjustment Journals, Trial Balance After Adjustment and Closing Journals. These recording activities are carried out by the PPK-Gunungsitoli Utara Sub-district Office based on source documents submitted by the Expenditure Treasurer.
- c. The implementation of the accounting cycle at the Gunungsitoli Utara Sub-district Office is in accordance with the established guidelines. All stages of the cycle have been carried out properly. Likewise, the completeness of the financial report items is in accordance with the provisions of the SKPD financial report consisting of the Budget Realization Report, Balance Sheet, and Notes to the Financial Statements. Recording and classification of transactions comes from bookkeeping evidence, which is then recorded in the journal book. For the same transactions, they are recorded in a special journal book. Transactions that have been recorded and classified in the journal book, every month or other period will be summarized and posted in the general ledger accounts. Accounting data that has been recorded in the general ledger accounts are presented in the form of

financial reports, namely budget realization reports, balance sheets and notes to the financial statements.

CONCLUSION

Based on the research conducted at the Gunungsitoli Utara Sub-district Office, the researcher can draw the following conclusions:

a. The implementation of the government accounting system at the Gunungsitoli Utara Sub-district Office is in accordance with the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management.

b. Financial accounting recording activities at the Gunungsitoli Utara Sub-district Office include Journals, Ledgers, Trial Balance, Adjustment Journals, Trial Balance After Adjustment and Closing Journals. These recording activities are carried out by the PPK-Gunungsitoli Utara Sub-district Office based on source documents submitted by the Expenditure Treasurer.

c. The implementation of the accounting cycle at the Gunungsitoli Utara Sub-district Office is in accordance with the established guidelines. All stages of the cycle have been carried out properly. Likewise, the completeness of the financial report items is in accordance with the provisions of the SKPD financial report consisting of the Budget Realization Report, Balance Sheet, and Notes to the Financial Statements. Recording and classification of transactions comes from bookkeeping evidence, which is then recorded in the journal book. For the same transactions, they are recorded in a special journal book. Transactions that have been recorded and classified in the journal book, every month or other period will be summarized and posted in the general ledger accounts. Accounting data that has been recorded in the general ledger accounts are presented in the form of financial reports, namely budget realization reports, balance sheets and notes to the financial statements.

Declarations

The suggestion proposed by the researcher in this study is that there needs to be an increase in personnel who have specific and capable skills in regional financial management activities while still adhering to the 2022 Government Accounting Standards Statement.

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