DIRECT SHOPPING AND REPORTING

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Abstract

This study aims to find out about recording and reporting direct expenditure conducted by the Population and Civil Registry Office of Lumajang regency based on Government Regulation Number 71 of 2010 and Permendagri Number 64 of 2013 concerning Application of Accrual Based Government Accounting Standards to Local Governments. This study uses quantitative research designs descriptive. The data needed in this study is Primary data in the form of a Budget Work Plan and Budget Realization Report. The data analysis technique in this research is quantitative descriptive. The data collection method uses interview and documentation techniques. The results showed that in carrying out the recording and reporting of direct expenditure finance was fully in accordance with the Minister of Home Affairs Regulation No. 64 of 2013 concerning Application of Accrual-Based Government Accounting Standards on Regional Governments. With details of the implementation in terms of direct expenditure consisting of Employee Expenditures, Goods and Services Expenditures and Capital expenditures.

Keywords: Recording and Reporting Direct expenditure, Permendagri No. 64 of 2013

INTRODUCTION

Regional financial management is one part that has undergone fundamental changes with the enactment of Law No.32 of 2004 concerning Regional Government and Law No.33 of 2004 concerning Financial Balance between the Central Government and Regional Governments. These two laws have granted wider powers to local governments. This authority includes the flexibility to mobilize sources of funds, determine the direction, objectives and targets for budget use (Massie, 2016)

Financial statements are prepared to provide relevant information about the financial position and all transactions conducted by a reporting entity during one reporting period. Especially financial reports are used for the value of economic resources used to carry out government operational activities, assess financial conditions, evaluate the effectiveness and efficiency of a reporting entity, and help determine compliance with government regulations, namely legislation. Local governments have the obligation to report the efforts that have been made with the results achieved in a systematic and structured manner for the purposes of: accountability, management, transparency, balance between generations. In the process of financial reporting and budget realization, it is hoped that the Central / Regional Government can apply Government Regulation No.71 of 2010 concerning Accrual-Based Government Accounting Standards. In fact, the Regional Government has not fully implemented Government Regulation No. 71/2010. (Judea, 2018)

In general, the SKPD accounting process is divided into 3 main stages, namely basic understanding of accounting, the concept of journaling and posting to the ledger, and the SKPD financial report preparation process. Accounting for SKPD is a mandate from Government Regulation number 71 of 2010 concerning Government Accounting Standards where Local Governments are required to prepare financial reports consisting of Budget Implementation Reports and Financial Reports. The Budget Implementation Report includes a Budget Realization Report (LRA) and a Change in Budget Overpayment Report (SAL), meanwhile the financial
A report consists of a balance sheet, an operational report (LO), a report on changes in equity and a cash flow report. In addition, SKPD must compile Notes on Financial Statements (Massie, 2016). Local Government Reports can be generated from combining reports from various SKPDs and Regional General Treasurers (BUD) so that the Regional Government can produce LRA and LO as described above, the Regional Work Units must prepare LRA and LO. The Regional Work Unit Budget Realization Report provides information on revenue and expenditure, both budget and realization, whose recognition is based on recognition according to budget documents. Meanwhile, the Operational Report presents income and expenses which are recognized on an accrual basis. (Massie, 2016)

The purpose of implementing Government Accounting Standards (SAP) has an impact on improving the quality of financial reporting in central to regional governments. Based on the Regulation of the Minister of Home Affairs No. 64/2013 Article 10 paragraph (2), the application of Accrual-based Government Accounting Standards (SAP) to local governments no later than 2015 fiscal year. Based on Government Regulation No. 71/2010 normative requirements so that government financial reports can meet the desired quality, namely: (1) Relevant, (2) Reliable, (3) Comparable, and (4) Understandable. For the Government, the available cash-based income is authorized through the government budget. an accounting period will be used to pay debts and expenditures in that period. This realization is sometimes not in accordance with the Minister of Home Affairs Regulation No.64 of 2013 concerning the Application of Accrual-Based Government Accounting Standards (Massie, 2016).

In the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management Article 31 paragraph (1) states that regional expenditure is used in the framework of funding the implementation of government affairs which fall under the authority of the province or district / city which consists of mandatory affairs, optional affairs and affairs the handling is in certain parts or fields that can be carried out jointly between the government and regional governments or between regional governments which are determined based on statutory regulations. Accounting for expenditures in this work unit includes accounting for expenses for Money Inventory (UP), Money Change (GU), Add Money (TU) and Accounting for Direct Expenditures (LS). In order for regional financial management to meet the principles of orderly, economical, effective, efficient, accountable, transparent and comprehensive, the Republic of Indonesia Minister of Home Affairs Regulation No.64 of 2013 concerning Application of Accrual-Based Government Accounting Standards in Local Governments is issued in lieu of Permendagri Number 59 of 2007, and one of the concrete efforts to achieve transparency and accountability in the management of state finances is the delivery of accountable financial statements that meet the principles of timely and compiled with government accounting standards that have been generally accepted, so that they are comparable, and not misleading (Massie, 2016).

In the Regulation of Law Number 22 Year 1999 regarding Regional Government, regions are given broad authority to carry out their own financial management. This of course makes provinces, districts, and cities into autonomous entities that must carry out their own financial management and accountability. Government Regulation Number 105 Year 2000 which is a derivative of Law Number 22 Year 1999 in Article 35 mandates that "the administration and accountability of regional finances shall be guided by government financial accounting standards". In 2004, the issuance of Law Number 1 of 2004 concerning the State Treasury again mandated the preparation of accountability reports for the central and regional governments in accordance with government accounting standards. Article 56 paragraph 4 of Law Number 1 Year 2004 states that the Head of Regional Work Units as Budget User / Property User provides a statement that the management of the APBD has been carried out based on an adequate internal control system and financial accounting has been carried out in accordance with government accounting standards. (Fauziah, 2011)

According to the results of the above research, the researchers concluded that the SKPD in this case at the Lumajang Regency Population and Civil Registration Service as an accounting entity was basically to show that SKPD carried out the accounting process to record and compile financial reports that would be submitted to the regional head as a form of accountability for
METHOD
This type of research is a quantitative descriptive study. The object of this research is the analysis of recording and reporting of direct spending at the Department of Population and Civil Registration of Lumajang Regency. The type of data used in this study is secondary data, and the data source used is internal data. The research variables are recording and reporting direct expenditure. Data collection methods are interviews and documentation. The document study conducted in this study aims to obtain data related to the research data needed and it is important to know in terms of recording and reporting of direct expenditures based on the Minister of Home Affairs Regulation Number 64 of 2013 at the Department. Lumajang Regency Population and Civil Registration. Documentation can be obtained from the Financial Report on the Budget Work Plan and the Report on the Realization of Direct Expenditures at the Department of Population and Civil Registration of Lumajang Regency.

The data analysis technique is by collecting data from the field using documentation methods besides preparing the data for analysis, organize these data into different types depending on the source of information, identify the data that has been obtained from the field. The first step is to build a general sense of the information obtained and reflect on its overall meaning. In this process, what needs to be considered is the general idea of what the participants say, how these ideas are, and how the participants feel. At this stage, the researcher writes special notes or general ideas about the data obtained and analyzes the recording and reporting of direct expenditure based on Domestic Government Regulation Number 64 of 2013.

RESULTS AND DISCUSSION
In the Minutes of the Direct Expenditure Budget Report at the Department of Population and Civil Registration of Lumajang Regency, it has been managed in terms of recording and reporting in the reporting entity that funds all activities and is sufficient for cash activities and changes in the financial position of the reporting entity both decreased and increased are presented in the notes to the financial statements which must be managed financially starting from the principles of transparency (open), accountability (can be accounted for), participatory and carried out in an orderly and disciplined budget. Based on the analysis, the Department of Population and Civil Registration of Lumajang Regency has fulfilled the Minister of Home Affairs Regulation Number 64 of 2013. Direct expenditure is expenditure budgeted directly related to the existence of a program or activity at the Lumajang Regency Population and Civil Registration Office. All expenditures and the Regional General Treasury Account that reduce the Over-Budget Balance within the fiscal year period for which the local government will not be refunded.

The recording is based on Domestic Government Regulation Number 64 of 2013 Application of Accrual-Based Government Accounting in Local Governments. Expenditures for direct expenditures at the Department of Population and Civil Registration of Lumajang Regency are: 1) Employee Expenditures consisting of the State Civil Apparatus Honorium (ASN) and the Honorary Employee Honorium. 2) Shopping for goods and services consists of shopping for consumables, shopping for stationery, shopping for office supplies. 3) Capital Expenditure, which consists of Expenditures for Procurement of Office Equipment and Supplies.

Transactions will be recorded into two types of Budget Journals which are records carried out for all operational activities of the Lumajang Regency Population and Civil Registration Service which are sourced from the Lumajang Regency Government's Regional Budget for a certain period which affects the expense account and the estimated changes in the excess budget balance will produce an Operational Report and Financial Journal which is a journal to record activities that affect the expenditure account, the cash account of the Financial Management Officer and the Cash in the Expenditure Treasurer which will produce a Budget Realization Report. The recording of expenditures at the Population and Civil Registration Office of Lumajang Regency has been...
managed in accordance with the Regulation of the Minister of Home Affairs No. 64 of 2013 concerning the Application of Accrual-Based Government Accounting in Local Governments.

The Department of Population and Civil Registration of Lumajang Regency for the 2018-2019 fiscal year, direct expenditure is divided into three, namely personnel expenditure, goods and services expenditure and capital expenditure. The technical reporting system used according to Permendagri 64 of 2013. Expenditure acknowledgment according to Government Regulation no. 71 of 2010 concerning Government Accounting Standards as regulated in statement No. 2 regarding the Budget Realization Report paragraphs 31 and 32 states: 1) Expenditures are recognized when disbursements occur from the regional General Treasury Account. 2) Specifically for expenditures through the treasury, expenditures occur when the responsibility for these expenditures is authorized by a unit that has a treasury function (verification). 3) In the case of public services, spending is recognized by referring to laws and regulations concerning public service agencies. 4) Shopping is classified according to economic classification (type of expenditure), organization and function.

The presentation of direct expenditure reporting for the Department of Population and Civil Registration of Lumajang Regency in the 2018 Budget Realization Report, the total realization of direct expenditure is Rp 5,280,654,414.00 of the total direct expenditure budget of Rp 5,958,822,000.00 with a difference of Rp 678,167,586.00 with a percentage of 77.9% of the budgeted amount. The presentation of direct expenditure reporting for the Department of Population and Civil Registration of Lumajang Regency in the 2019 Budget Realization Report, the total realization of direct expenditure is IDR 9,873,381,992.00 of the total direct expenditure budget of IDR 11,109,931,000.00 there is a difference of IDR 1,236,549,008.00 with the percentage of 79.8% of the budgeted amount.

The Office of Population and Civil Registration of Lumajang Regency has prepared an annual direct expenditure report for the treasurer in accordance with the Regulation of the Minister of Home Affairs No. 64 of 2013 concerning the Application of Accrual-Based Government Accounting in Regional Governments, which states that the spending treasurer is administratively obliged to submit a report to the power of budget users through the Financial Administration Officer in Regional Work Units and the number of accountability reports made for activities following the number of activities contained in the document Implementation of Anggran at the Office of Population and Civil Registration of Lumajang Regency.

Lumajang Regency Population and Civil Registration Service In an effort to create a reporting entity that funds all activities and is sufficient for cash activities and changes in the financial position of the reporting entity, both decreasing and increasing, are presented in the form of notes to financial statements and it is also necessary to ensure that all activities and transactions in the recording and reporting of government finances is well recorded so as to make the reports transparent, relevant, accountable and accountable properly and clearly in accordance with the provisions in accordance with the guidelines for Domestic Government Regulation No. 64 of 2013.

The Office of Population and Civil Registration of Lumajang Regency in the direct expenditure budget every year is increasing in order for the needs of facilities and infrastructure in providing and improving the quality of Population Administration services to the community so that it can be felt by the community and so that people feel satisfied with their services, even going directly to remote villages in Lumajang Regency to provide population administration document service facilities.

CONCLUSION
Based on the description of this research, it can be concluded that the Office of Population and Civil Registration of Lumajang district in carrying out direct expenditure financial recording and reporting is fully in accordance with the Regulation of the Minister of Home Affairs No. 64 of 2013 concerning the Application of Accrual-Based Government Accounting in Regional Governments.
Governments. With details of the implementation in terms of direct expenditure consisting of personnel expenditure, goods and services expenditure and capital expenditure

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