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ANALYSIS OF PUBLIC ACCOUNTING INFORMATION SYSTEM AT THE DEVELOPMENT PLANNING AGENCY OF NORTH SUMATRA

Rasmita Tiara Br Barus¹, Kamilah K²

Universitas Islam Negeri Sumatera Utara

rasmitatiara2017@gmail.com

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ABSTRAK

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Manfaat yang dapat diambil dari penelitian yang dilakukan ini ialah menganalisis bagaimanakah sistem informasi akuntansi pemerintahan yang ada pada Badan Perencanaan dan Pembangunan Daerah (BAPPEDA) di provinsi Sumatera Utara, apakah sudah menggunakan peraturan perundang-undangan yang telah ditetapkan dalam Pemendagri No.77 Tahun 2020 dan apakah sudah menggunakan sistem informasi mengenai akuntansi yang standar ataupun tidak. Ide-ide yang digunakan dalam penelitian ini adalah kerangka data pembukuan daerah, penyelidikan kerangka data pembukuan daerah, dan pengujian undang-undang tidak resmi yang digunakan dalam kesiapan pengumuman moneter. Penelitian menunjukkan bahwa pelaksanaan sistem informasi akuntansi yang terdapat di Badan Perencanaan Pembangunan Daerah di Sumatera Utara sudah memenuhi peraturan pemerintahan yang menjadi pedoman dalam penyusunan pelaporan keuangan yang terdapat dalam Pemendagri Nomor 77 tahun 2020.

Kata kunci: Akuntansi Sektor Publik, Analisis Sistem Informasi Akuntansi Sektor Publik, Pemendagri No.77 Tahun 2020, Sistem Informasi Akuntansi Sektor Publik.

ABSTRACT

The benefits that can be taken from this research is to analyze how the government accounting information system exists at the Regional Planning and Development Agency (BAPPEDA) in the province of North Sumatra, whether it has used the laws and regulations that have been set in the Ministry of Home Affairs No. 2020 and whether they have used an information system regarding standard accounting or not. The ideas used in this research are the regional accounting data framework, the investigation of the regional accounting data framework, and the examination of unofficial laws used in monetary announcement readiness. The research shows that the implementation of the accounting information system at the Regional Development Planning Agency in North Sumatra has complied with government regulations that serve as guidelines in the preparation of financial reporting contained in the Ministry of Home Affairs Number 77 of 2020.

Keywords: Public Sector Accounting, Analysis of Public Sector Accounting Information Systems, Ministry of Home Affairs No. 77 of 2020, Public Sector Accounting Information Systems.

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* Corresponding author:

Address: Universitas Islam Negeri Sumatera Utara

E-mail: kamila@uinsu.ac.id

INTRODUCTION

Decentralization and regional autonomy programs where it is the result of the implementation of Law No.22 of 1999 and later changed to Law no. 32 of 2004 concerning Regional Government and also Law no. 25/1999 was later changed to Law no. 33 of 2004 concerning the financial balance between the existing Central Government and the Regional Government is expected to provide an increase in regional independence in determining policies that are in accordance with the aspirations and needs of the region. By implementing this approach, local legislative governments will fail to address many issues such as global exchange, data, and monetary exchange (Mardiasmo, 2002).

Government Regulation number 58 of 2005 which discusses how to manage finance at the regional level, is one of the functional guidelines in the implementation of Regional Autonomy, then after a period of changes in state/provincial monetary administration which can be seen with the ratification of a number of state financial regulations. This PP urges the regions to immediately make changes and improvements in terms of administration and in terms of how to manage provincial funds.

After that, the Minister of Home Affairs issued Permendagri Number 13 of 2006 concerning Guidelines for managing Regional Finances and further refined it into Domestic Government Regulation Number 59/2007. These guidelines are a consequence of changes in state monetary administration at the central or regional level. legislative institutions with sanctions in the form of a set of regulations in the state finance department, in particular from Law No. 17/2003 concerning State Finances and Law No. 1/2004 concerning State Treasury. In the regulations contained in Law no. 1 above it is stated that the Governor/Mayor submits a draft to circumvent regional regulations regarding the responsibility for implementing APBD management to the DPRD as a financial report that has been directly reviewed by the BPK, no later than 6 months after the end of the budget year. . Fiscal reports must be prepared and then provided in the SAP agreement (Government Regulation No. 24/2005). The carrying capacity of the North Sumatran regional government association depends on the assets of the existing government at the center and the region in completing each implementation, making the regional government responsible for the utilization of these assets to the central government and then to the

community as well. The agency entrusted with the task of assisting the administration of government in the district section of the regional development planning section in SUMUT, and also conducts performance checks on the performance of BAPPEDA itself.

The purpose of this research is to examine whether the data framework for the bookkeeping of public areas, especially the framework for receipts and payments of money in BAPPEDASU, is in accordance with the plan for an appropriate accounting data framework. and according to relevant guidelines.

Accounting in the Public Sector

Dwi Ratmono (2015) explains that the notion of public sector accounting is a process that includes identifying, recording, measuring, and also reporting on financial transactions originating from local governments that function in making economic decisions that will be taken and which can be useful for the community. parties outside the entity.

In the opinion of Halim (2014) states that government accounting is an aid movement to provide quantitative data considering the government's valuable substance as decision making for individuals involving certain parties.

According to Erlina, and friends (2015) Public sector accounting is

financial recording in an association that is often carried out in the public sector such as ideological groups, networks, schools, universities and others.

Public sector accounting is a substance whose activities are related to ways to provide useful public labor and products to achieve requirements regarding the needs of the public. In some ways, public sector agencies share something that practically speaks to private areas. Both use similar assets and practically comparable control processes. However, in certain assignments, the public sector cannot be replaced by parties other than the government as in government capacity.

Information System Regarding Public Sector Accounting

The opinion expressed by Bastian (2007) Public sector accounting information system is a system of grouping rights or jobs in a construction in a local government through a process of collecting financial data, which consists of financial records or accounting records to disclosure of information from reporting. financial records. The establishment of an integrated information processing system to manage information regarding financial records. Simultaneously, plans for various interior control

components are incorporated into the data handling framework.

Government accounting was created because of the changes in the political, social and financial framework achieved by the currents of change which led to different demands for good governance.

Public Sector Accounting Information System Analysis

Bastian's opinion in his book (2007: 5) states that system analysis is intended to find out the advantages and disadvantages of the current system. The following are included in the analysis of public sector information systems as follows:

a. Structure Organization

Regional Financial Management is the financial administration authority at the regional level that carries out all kinds of activities including structuring, planning, implementing, organizing, detailing, responsibilities, and financial supervision at the Regional level. In carrying out the obligations and expertise of the Regional Finance Manager, it can be in the form of data, information flow, use and presentation of archives that are carried out electronically. The reports in this Regulation are introduced as archival frameworks as a model that demonstrates the unique data needs of each stage of local financial management.

Bastian (2007) argues that, organizational structure is a framework that divides functional responsibilities to parts of an organization and aims to realize all main activities in an entity. This organizational structure chart can inform the performance sections for each sub-section or each unit in an organization. The tasks of each unit as a whole can be found in the job description that is attached to the structure chart of an organization.

b. Notes Accountancy

Regional Government Accounting is planned as a framework that leads to SAP which is focused on PP No. 71 of 2010 which requires that regional financial management engineering be carried out with PP no. 12 of 2019. The mainstay of regional government bookkeeping progress lies in its definition. bookkeeping arrangements and bookkeeping framework improvements. The environmental government accounting approach is an explicit standard, basis, performance, regulation, and application designated by the nearest legislature as a rule when preparing and introducing local government financial statements in order to address client issues of budget summary to increase equivalence. The bookkeeping strategy is prepared by the Regional Regulation

and then further stipulated in the regional head guidelines.

SAPD, is a deliberate set of methodologies, administrators, hardware and components to understand bookkeeping capacities from exchange checks to financial details within the nearest government association. Local government accounting is carried out based on the local government accounting approach, SAPD, and the Standard Accounting Chart (BAS) for the Regional section.

SAPD consists of a choice of accounting procedures and techniques in identifying transactions, recording in journals, posting them to the general ledger, making trial balances, presenting a financial report. The SAPD consists of the SKPKD accounting system and then the SKPD accounting system. In presenting finances, at least there are several fiscal reports presented such as reports on changes in equity, cash flow reports, LRA or Budget Realization Reports, notes on financial statements, Reports on Changes in Budget Balance, Balance Sheets, and the last is the Operational Report.

Groups designated as financial designers collect references or references as regulations and guidelines and other writings related to the accounting approach. As the main reference is the first Appendix of PP No. 71/ 2010 regarding SAP,

especially in PSAP 05 regarding Inventory Accounting, fixed asset accounting in PSAP07, Construction Accounting in Works, Liability Accounting, regarding changes in accounting policies, Error Correction, discontinued operations, Changes in Accounting Estimates, technical bulletins of government accounting standards regarding bookkeeping and IPSAP.

c. Procedure

In view of Article 23-24 of PP No. 12/2019, the regulations regarding the APBD are explained as follows:

1. The APBD is ready for the purposes of implementing the performance of the provincial government which is the authority at the regional level as well as revenue limits at the regional level.
2. The budget is prepared based on the KUA PPAS and then based on the RKPD.
3. APBD has elements of approval, preparation, supervision, assignment, submission, and adjustment.
4. APBD has the functions of authorization, planning, supervision, allocation, distribution, and stabilization.
5. All regional income and regional expenditures in the form of cash are budgeted into the APBD section.
6. Regional Expenditures consist of:

- a) regional shopping
 - b) Regional financing spending.
7. The Regional Revenues planned in the APBD are reasonably estimated Regional Revenues that can be achieved for each source of Regional Revenue and depend on the regulation and guideline arrangements, namely PPU
 8. Regional Expenditures planned in the APBD are Regional Expenditure plans in accordance with the certainty of accessibility of Regional Revenue assets in adequate amounts.
 9. Every Regional Expenditure must be based on law

Based on the Ministry of Home Affairs Number 77 of 2020, in the procedure for preparing the APBD the Regional Head is assisted by TAPD led by the Regional secretary.

Based on the Domestic Government Regulation Number 59/2007 Articles 241 and 247, the methodology for accounting for cash receipts and payments at SKPD includes a series of cycles starting from recording, summing, to financial disclosures related to cash receipts and distributions in connection with the responsibility for implementing the Regional Budget. can be done physically or using a PC application.

d. Transaction classification

1. Recording transactions

In recording this transaction, the PPK-SKPD must record, while the PPK-SKPD must record the following:

- a) Recording of budgeting in accordance with budget data from Regional Regulations which includes DPA-SKPD, and APBD APBD.
- b) Record LRA income and also LO income based on data obtained from the results of the income process.
- c) Record the accounting of expenses and expenditures in accordance with the data derived from the implementation of expenditures.
- d) Record financing accounting based on data originating from the process of implementing financing.
- e) Record the accounting of debt, assets, and equity from data that comes from the implementation of expenditure, income, and financing and can be affected by related debt, assets, and equity.

2. Transaction classification

- a) PPK-SKPD classifies newly recorded transactions. In this classification, the PPK-SKPD moves the exchange of information to the archives of

preparation, codification, and classification according to the relevant guidelines.

- b) PPK-SKPD calculates each balance in the general ledger and is based on the classification made.

Recording can be done electronically and is a reconciliation with exchange interactions in each pattern of financial administration in the Region. These recordings are archived in a journal which is also displayed electronically

RESEARCH METHODS

Researchers use descriptive analysis techniques in the preparation of this journal, which in this research will provide an overview of the implementation of the accounting information system regarding how the procedures for the State Revenue and Expenditure Budget are used in BAPPEDASU). Where, the data used are secondary and primary data. The secondary data presented is in the form of documentation from the financial reporting recording system. While the primary data presented are the results of interviews and also observations related to the expenditure of the State Revenue and Expenditure Budget.

RESEARCH RESULTS AND DISCUSSION

Overview of Research Objects

BAPPEDASU is a government agency whose purpose of its formation is to coordinate any existing developments in North Sumatra, which is located on Jln. Diponegoro Number. 21A Medan, North Sumatra. BAPPEDASU is currently under the leadership of a Head of Agency then the head under the head is a Secretary and there are also 5 divisions of the Planning Division. BAPPEDASU began to form from a history where the history began after the New Order government which replaced the old order government which firmly sought to further develop the progress of the province so that individual government assistance was focused in the order of perpetual individuals, public authorities saw the importance of an organization that could form a complete improvement program with an emphasis on progress, in particular improving public frameworks such as road structures, extensions, and agricultural equipment needed for smallholders.

Creating an order for development programs aimed at the national, therefore a state entity was created, namely BAPPENAS or an extension of the National Development Planning Agency which is located at the center of the country, the Regional Development Planning Agency whose task is to compile every supplement that is in

the National level Planning section which is located at Level I in terms of Complementary Arrangements at the Medan city level.

BAPPEDASU has made a long history of supporting the people of North Sumatra, particularly with regard to structuring progress around the North Sumatran area.

The actions taken by the North Sumatra Regional Development Planning Agency BAPPEDASU were first carried out in 1963, at that time the North Sumatra Provincial Government formed a (BKPDSU) or North Sumatra Development Coordinating Board chaired by the Governor of the Green Area coefficient or KDH at Level I SUMUT and also the Secretary The resident in charge of coordinating every development in the region was later changed to the North Sumatra Regional Development Coordinating Board (BAKOPASU) where this BAKOPASU was the first organization to coordinate the Development Planning in the SUMUT area which was chaired directly by Ir. M. Sipahutar and his secretary is Netap Bukit.

Then after making several changes and exchanging leaders from year to year, in accordance with the Decree of the Minister of Home Affairs No. 185/1980, the establishment of BAPPEDA at Level I of North Sumatra was then made based on the Regional Regulation of

the First Level of North Sumatra No. 2 of 1981 concerning organizational structure and also management of work administration. at BAPPEDASU Level I and will then be ratified by the Minister of Home Affairs with No. mor. 061.134.2281.

There are several obstacles that exist in development planning, such as regarding the handling of unemployment and poverty levels, the availability of existing facilities and infrastructure in many fields, especially in the field of transportation, health and also in the field of education, regarding the backwardness on the west coast. and east. All of these things will continue to be the main priority that will be carried out in the development planning in North Sumatra.

BAPPEDA is tasked with assisting the performance of the Governor in carrying out his duties under his authority in the province.

The establishment of BAPPEDA in a province has the following functions:

1. Implementing technical planning policies in the regions.
2. Organizing the preparation of development plans for human resources and socio-cultural, natural resources and marine affairs, planning in the area such as facilities and infrastructure, controlling in planning in the area.

3. Carry out the implementation of tasks in the field of development planning at the regional level.
4. Organizing services in the field of administration in the internal and external sections.
5. Carrying out every task assigned from the Governor then it is also in accordance with the level of function and also the tasks that have been set.
6. Carrying out assistance tasks in the field of regional development planning ;

The vision adopted by BAPPEDASU is to become a reliable planning agency in increasing regional development towards an advanced, prosperous and harmonious North Sumatra in its diversity. While the mission of BAPPEDASU itself is as follows:

1. Develop regional development planning according to planning affairs, including reducing disparities between regions through increasing the professionalism of the apparatus and technological innovation;
2. Realizing quality regional development planning by showing concern for the welfare of the community and being environmentally friendly in order to realize an advanced, prosperous and harmonious North Sumatra in its diversity.”

Public Sector Accounting Information System Analysis

a. Organizational structure

The following is an organizational chart at BAPPEDASU (North Sumatra Regional Development Planning Agency):

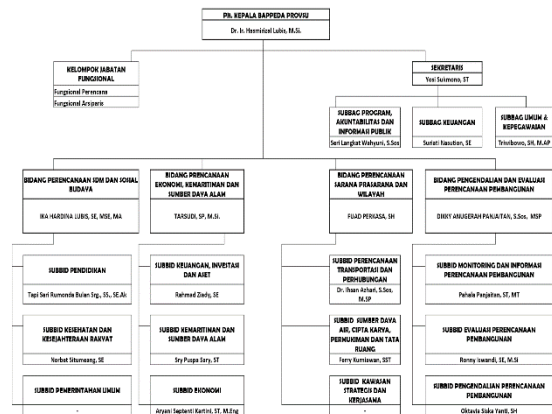


Figure 1. Organizational Chart

b. Accounting Records

As stated in PP No. 12/2019 concerning local government financial records, it is stipulated that local government financial reporting is the process of preparing and presenting local government financial statements by the reporting entity as a result of the consolidation of the financial statements of the SKPD as an accounting entity. The accounting records used in the North Sumatra BAPPEDA financial reporting accounting system are:

1. The general ledger is a collection of several accounts which are then used to briefly record the account information contained in the journal. The form or framework of its preparation made by BAPPEDASU after

- being researched is in accordance with the example of the Ministry of Home Affairs No. 77/2020 in attachment E. Consists of: title, description, columns such as date, description, debit credit, balance and authorization.
2. Report Finance, financial statements are records of financial information of a company in a period. The preparation of financial statements at BAPPEDASU uses a spending account structure that is not in accordance with the one in Pemandagri No. 24/2005 which discusses how the Financial Statements are in accordance with Government Accounting Standards.
 3. Cash Flow Statement, cash flow statement is one of the subsections of a company's financial statements obtained from a period of accounting records that explain the cash in and cash out of the company or entity's money. This report was prepared by BAPPED already using the account structure that has been set in the Ministry of Home Affairs no. 77 of 2020 where the cash flow statements used include cash flow accounts that come in and cash flows out of cash flow activities. From investing activities, cash flows coming out and going from transitory activities, and ending with the beginning and ending balances of cash.
 4. Budget Realization Report, Budget Realization Report is a report that provides information on the realization of revenues, expenditures, budget financing, each of which is compared according to the budget in each recording period. in BAPPEDA North Sumatra the use of the budget realization report used is in accordance with the Ministry of Home Affairs no. 77 of 2020 where the accounts include regional income, transfer income, and transfers between regions and others in income accounts, expenditure accounts, and financing receipts, financing expenditures in financing accounts.
 5. Operational Reports, functional reports are one of the components of financial statements that present an overview of financial assets whose added value and utilization is supervised by the central/provincial government for the administration of government in one period. At BAPPEDASU Sumut,

functional reports have not been memorized for the application of financial details used, in particular simd@keuangan.

c. Budgeting procedure

Referring to Permendagri No. 54 of 2010 as for the procedures applied in terms of budgeting procedures in BAPPEDASU are:

1. How to cash in

The PPK-SKPD or the Financial Administration Officer of the Regional Apparatus Work Unit shall receive an SPJ or Letter of Accountability regarding the receipts obtained from the appointed Revenue Treasurer. Based on this document, PPK-SKPD records transactions from Revenue. Then the income is then transferred to the regional treasury. Then the PPK-SKPD record the deposited transactions. Each recording period is quarterly, each cash entry journal will be recorded into the SKPD Ledger and placed right on the income account code. At the end of a certain period, PPK-SKPD transfer the balance contained in the General Ledger to the Balance Sheet Balance.

2. Procedure for cash out

PPK-SKPD receive a Letter of Order for Disbursement of Funds from the Regional

General Treasurer from the Use of Budget. Regarding this, in the related fund disbursement order, then the PPK-SKPD will record the transactions made. Because in subsequent recordings it is also used for recording expenditures. Therefore, a special journal book is formed or made, specifically for those related.

d. Planning and budgeting procedures at BAPPEDA North Sumatra

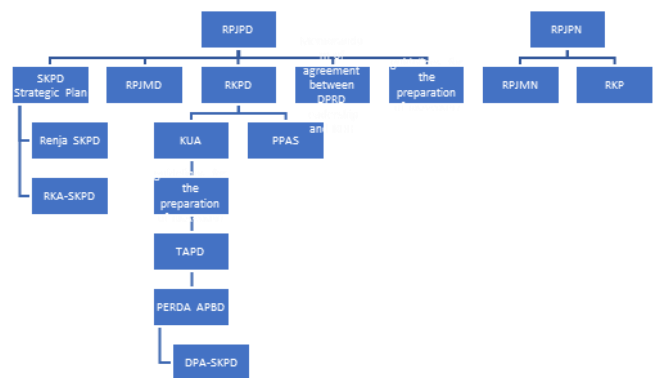


Figure 2. Planning & Budgeting

The schedule for budgeting by the Regional Development Planning Agency in North Sumatra is:

1. RPJPD : 6 months after the determination of the RPJPN or 6 months before the end of the RPJPD
2. RPJMD : 6 months after KDH is inaugurated
3. SKPD Strategic Plan : after the determination of the RPJMD
4. KPD Forum : March 1st

- week to 2nd
5. RKPD Munsrebang : April 3rd week
 6. RKPD prov : May 3rd week
 7. Renja SKPD : May 4th week (after determination of RKPD)
 8. KUA prov : July 1st Sunday
 9. PPAS prov : July 4th Sunday
 10. Provincial budget : December 31 of the current budget year.

CONCLUSION

From the research conducted, it can be concluded that: A. The organizational structure of the North Sumatra BAPPEDA is in accordance with Permendagri No. 77 of 2020. Even though at the time of its realization there were several obstacles regarding the standardization of activities and the units of workers used. B. recording in the event that the accountant at BAPPEDASU has followed the Ministry of Home Affairs No. 77 year 2020,. C. The techniques and procedures for cash receipts and

disbursements are available, and the budget planning procedures used refer to the Ministry of Home Affairs 54/2010.

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