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Analysis Of The Process For Preparing The Treasurer's Expenditure Accountability Report At The Sikur District Office

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Abstract

The importance of efficient financial management in local government institutions, including sub-district offices, has become the focus of attention in efforts to improve public services and appropriate use of resources. In this context, preparing the treasurer's accountability report for expenditure is a crucial step to ensure transparency, accountability and compliance with applicable regulations. This research aims to analyze the process of preparing the expenditure treasurer's accountability report at the Sikur District office based on Minister of Home Affairs Regulation Number 55 of 2008 and Minister of Home Affairs Regulation Number 77 of 2020 as well as identifying the obstacles faced in the process of preparing the administration and expenditure treasurer's accountability report. The research method used is a qualitative method. Data was collected by observation, interviews and documentation and analyzed using descriptive methods. The results of the research show that the process of preparing the administration and preparing the accountability report for the expenditure treasurer at the Sikur District Office is in accordance with applicable regulations. Human resources as well as facilities and infrastructure can support the administration process and preparation of the treasurer's accountability report for expenditure

Keywords: Accountability, Administration, Expenditure Treasurer.

INTRODUCTION

In the Regional Government system there are two sub-systems, namely the Regional Financial Management Work Unit (SKPKD) and the Regional Apparatus Work

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Unit (SKPD). Government accountability has different principles from a company. Government institutions are organizations that exist without the aim of making a profit, therefore government institutions must be able to improve the quality of their supervision and have valid financial information to be used as a basis for making economic decisions using government accounting standards (SAP).

Good financial management is one of the key factors in maintaining the continuity of operations and growth of an organization. This becomes increasingly important in the context of governance where every financial decision has a significant impact on the performance and success of the organization. Regional financial management must be carried out in a good and wise manner so that implementation is more efficient and in accordance with regional needs (Pancasari, 2020).

The expenditure treasurer is responsible for recording the receipt of costs or expenses and other expenses, not only regarding matters regarding administration and accountability but also discussing each component of the expenditure treasurer's duties, starting from receiving, storing, paying, managing business to being accountable for the budget he manages.

At the Sikur District Office there is only one treasurer who is the expenditure treasurer, because at the District Office there is no revenue such as taxes, levies and so on. If the revenue treasurer is only in the revenue management section. The Expenditure Treasurer is obliged to guarantee the management and accountability of all regional revenues in the context of implementing the Regional Revenue and Expenditure Budget (APBD). The expenditure treasurer also has its own system and procedures for preparing administrative reports and financial management reports. Therefore, researchers are interested in researching the process of preparing accountability reports for expenditure treasurers at the Sikur District office based on Minister of Home Affairs Regulation Number 55 of 2008 and Minister of Home Affairs Regulation Number 77 of 2020 as well as identifying the obstacles faced in the administration preparation process. and the treasurer's accountability report for expenditure.

LITERATURE REVIEW

Accounting

According to Sumarsan (2013:1) "Accounting is an art of collecting, identifying, classifying, recording transactions according to events related to finance to obtain information in the form of financial reports that can be used by interested parties." Meanwhile, according to the American Accounting Association in Sumarso (2018: 5)

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defines "Accounting as a process of identifying, measuring and reporting economic information to enable clear and firm assessments and decisions for those who use the information. Based on these two meanings, accounting can be defined as recording transactions, journalizing, summarizing, classifying finance-related matters to produce a financial report that is used to make decisions for both internal and external parties.

Public Sector Accounting

Erlina, et al. (2015) Public sector accounting is the process of recording economic events in an organization which is often carried out in the public sector such as political parties, communities, schools, universities and others. Activities carried out by public sector organizations are usually related to efforts to produce public goods and/or services and the aim is not to make a profit.

Expenditure Treasurer

The Expenditure Treasurer is a functional official appointed to receive, store, pay, administer and account for money for regional expenditure purposes in the context of implementing the APBD in the SKPD (Mendagri, 2008). The SKPD expenditure treasurer is tasked with receiving, storing, paying, administering, and accounting for the expenditure of money in the context of implementing the APBD in the SKPD. In carrying out these duties, the SKPD expenditure treasurer has the authority to:

a) Submit payment requests using SPP UP/GU/TU and SPP-LS;
b) Receive and store inventory money;
c) Carry out payments from the inventory money managed by him;
d) Reject payment orders from Budget Users/Authorized Budget Users that do not comply with regulatory provisions;
e) Examining the completeness of the SPP-LS supporting documents provided by PPTK;
f) Return the SPP-LS supporting documents provided by PPTK, if the documents do not meet the requirements and/or are incomplete.

Administering and Preparing Accountability Reports for Expenditure Treasurers

1) Submission of Payment Request Letter.

The expenditure treasurer submits a Payment Request Letter (SPP) in order to carry out expenditure. In this case the expenditure treasurer prepares the SPP document which can be in the form of:

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a) Stock Money (UP)
b) Change Money (GU)
c) Add Money (TU)
d) Direct (LS)
   - LS for payment of Salaries & Benefits
   - LS for procurement of goods and services

In addition to making the SPP, the Expenditure Treasurer also makes a register for the proposed SPP, SPM and SP2D that have been received by the treasurer.

2) Purchase Bookkeeping

Expenditure Bookkeeping by the treasurer uses:

1. General Cash Book (BKU)
2. BKU Helper Books suit needs such as:
   a) Cash Assistant Book;
   b) Savings/Bank Assistant Book;
   c) Panjar Assistant Book;
   d) Tax Assistant Book;
   e) Shopping Object Details Helper Book

In practice, not all bookkeeping documents are used simultaneously to record one financial transaction carried out by the expenditure treasurer. What books are used for each transaction will be explained in the next section.

The documents used as a basis for bookkeeping are:

1. SP2D UP/GU/TU/LS
2. Valid and complete proof of transaction
3. Other supporting documents as regulated in the regulations

RESEARCH METHOD

This research is a type of qualitative research. Qualitative research is research that is used to investigate, discover, describe and explain the qualities or features of social influences that cannot be explained, measured or described using a quantitative approach (Wijaya et al., 2022). This research was conducted at the Sikur District Office located on Jl. Raya Sikur No.KM.4, Sikur, East Lombok Regency, West Nusa Tenggara. This research will begin in September 2023 until completion.

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The data sources in this research are primary data and secondary data. The primary data source was obtained through the results of interviews with the research subject, namely the expenditure treasurer. Primary data consists of a general description of the Sikur District Office, as well as information about the implementation of the administration system and the accountability of the treasurer. Secondary data sources consist of collecting data by means of documentation studies, studying, exploring theories or concepts from journals and written works that are relevant to the research theme in order to obtain secondary data to complement research data. The data that has been collected is then analyzed descriptively from interviews, field notes and other materials so that it can be easily understood and the findings can be informed to others (Sugiyono, 2016).

Contains research design, description of research methods including population and sample, instruments and data collection methods, data analysis techniques. The results present data characteristics and research findings .

RESULTS AND DISCUSSION

The Expenditure Treasurer of the Sikur District Office in carrying out accountability administration which will become an accountability report, the accountability administration carried out is as follows:

For accountability, the treasurer is responsible to the Head of the UPD and is handed over to the accounting sector to carry out the administration, while the submission is carried out in the Regional Financial Management Information System (SIMDA) application, in the SIMDA application everything will be input for each expenditure and the accounting sector will register it and check whether the SPJ is it correct or not.

1) Procedures for Administration of Expenditure Treasurers at the Sikur Subdistrict Office

In order to carry out SKPD expenditure, the Expenditure Treasurer submits a Payment Request Letter (SPP). Apart from making SPP, the Expenditure Treasurer also makes a register for the proposed SPP, SPM and SP2D which have been received by the treasurer. According to Minister of Home Affairs No. 77 of 2020 SPM consists of:

1. SPM-UP
2. SPM-GU
3. SPM-TU
4. SPM-LS Salary and Benefits

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5. SPM-LS Procurement of Goods and Services
6. SPM-LS Other third parties

Examples of documents for the requested payment application are listed in the Direct Payment Order (SPM) (LS) for salary payment requests submitted to the BUD Authority of the East Lombok Regency Government. The format for preparing SPM is carried out in accordance with Minister of Home Affairs Regulation No. 77 of 2020.



Figure 1. SPM LS format

After the application process is complete, it will proceed to the bookkeeping process. According to Ministerial Regulation no. 55 of 2008, the bookkeeping process is carried out when the Expenditure Treasurer receives SP2D UP/GU/TU/LS from BUD or BUD Proxy. The format for preparing SP2D is carried out in accordance with Minister of Home Affairs Regulation No. 77 of 2020.

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Figure 2. SP2D LS format

Based on the picture above, the SP2D form for the SPM is submitted by the Expenditure Treasurer to the BUD Authority if it has been received. The description of SP2D is in the form of basic salary, family allowance, structural allowance, functional allowance, general allowance, rice allowance, PPH article 21 and rounding of employee salaries. Deductions that reduce the amount of SP2D paid consist of:

1. PFK-IWP Receipt (1%) Mandatory Contribution
2. PFK-IWP Receipt (8%) Mandatory Contribution
3. Receipt of PFK- PPh Article 21 Honoraria, etc
4. Officials/PNS/TNI/Polri/Retired

2) Accountability Report of the Treasurer for Expenditures at the Sikur Subdistrict Office

Based on Ministerial Regulation no. 55 of 2008, the Expenditure Treasurer is obliged to convey responsibility for the management of money within his authority. This responsibility consists of:

1. Accountability for use of UP

The expenditure treasurer is responsible for the use of inventory money every time he submits a GU. In carrying out this accountability, the document submitted is the Supply Money Accountability Report and is accompanied by valid proof of expenditure.

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The steps in making inventory money accountability are as follows:

1) Collect valid evidence of expenditure using supply money, including evidence collected by the subsidiary expenditure treasurer, if there is a portion of the inventory money that was previously delegated to the subsidiary expenditure treasurer
2) Based on this valid evidence, the expenditure treasurer recapitulates expenditures into the Supply Money Accountability Report in accordance with their respective programs and activities.
3) The Supplies Money Accountability Report is used as an attachment to the SPP-GU submission

2. Accountability for TU use

The expenditure treasurer is responsible for the use of TU if the TU he manages has been used up/finished to finance an activity or has arrived within the specified time since the TU was received. In carrying out this accountability, the document submitted is the Accountability Report for Additional Money Inventory. This document is attached with valid and complete proof of purchase.

The steps in making TU accountable are as follows following:

1) The expenditure treasurer collects evidence of valid expenditures for the use of additional inventory money.
2) If there is a TU that is not used, the treasurer makes a deposit to the Regional General Treasury. The Deposit Receipt for the deposit is attached as an attachment to the TU accountability report.
3) Based on valid and complete proof of expenditure and proof of deposit of the remaining additional inventory money (if the additional inventory money exceeds the expenditure made), the expenditure treasurer recapitulates the expenditure into the Additional Accountability Report for Supply Money in accordance with the program and activities stated at the beginning of the submission. TU.
4) The accountability report is then given to Budget Users through PPK SKPD.
5) PPK SKPD then verifies the responsibilities carried out by the expenditure treasurer.
6) The Budget User then signs the TU accountability report as a form of validation.

3. Administrative responsibility

Administrative accountability is made by the expenditure treasurer and submitted to the Budget User Officer no later than the 10th of the following month. Administrative accountability is in the form of a Letter of Accountability (SPJ) which describes the budget

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amount, realization and remaining budget ceiling both cumulatively and per activity. This SPJ is a merger with the Assistant Expenditure Treasurer SPJ.

Administrative accountability in the form of SPJ is accompanied by:

1) General Cash Book;
2) Cash Closing Report; And
3) SPJ Assistant Expenditure Treasurer.

Administrative accountability for the last month of the fiscal year is submitted no later than the last working day of that month. This accountability must be accompanied by proof of deposit of the remaining inventory money.

The steps in creating and submitting the SPJ for expenditure treasurers are as follows:

1) The expenditure treasurer prepares the cash closing report.
2) The expenditure treasurer recapitulates expenditure amounts and other related items based on the BKU and other BKU subsidiary books as well as in particular the Object Details Assistant Book to obtain the expenditure value per object detail.
3) The expenditure treasurer combines the results of the recapitulation with the results in the SPJ of the assistant expenditure treasurer.
4) Based on the recapitulation and merger, the expenditure treasurer makes SPJ for the management of the money that is his responsibility.
5) The SPJ documents along with the BKU, cash closing report and SPJ treasurer's assistant expenses are then given to the PPK SKPD for verification.
6) After receiving verification, the Budget User signs as a form of validation.

4. Functional accountability.

Functional accountability is made by the expenditure treasurer and submitted to PPKD as BUD no later than the 10th of the following month. This functional accountability is in the form of a Letter of Accountability (SPJ) which is a combination with the Assistant Expenditure Treasurer's SPJ. The SPJ is accompanied by:

1) Cash Closing Report.
2) SPJ Assistant Expenditure Treasurer.

Functional accountability for the last month of the fiscal year is submitted no later than the last working day of that month. This accountability statement is accompanied by proof of deposit of the remaining inventory money.

The evidence used as a basis for accountability for money received by the expenditure treasurer at the Sikur District Office is in the form of receipts, proof of

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expenditure/spending and other valid evidence. As in the picture below, which is an example of a letter of proof of expenses/shopping for the purpose of requesting payment for food and drink at a meeting in the stunting program at Classic Coffee .



PEMERINTAH KABUPATEN LOMBOK TIMUR
SURAT BUKTI PENGELUARAN / BELANJA

FORMULIR KAS KELUAR

Nomor : 900/SPP/2023
Tanggal: 28 Februari 2023

Sub Unit Organisasi : 7.01.0.00.0.00.13.0.0 KECAMATAN SIKUR

Sudah diterima dari Bendahara Pengeluaran, uang sejumlah Rp950.000 secara Tunai (No Rek : 0162100000000 BANK)

Terbilang: Sembilan Ratus Lima Puluh Ribu Rupiah

Yaitu untuk pembayaran:

Program : 2 PROGRAM PENYELENGGARAAN PEMERINTAHAN DAN PELAYANAN PUBLIK
Kegiatan : 2.2.04 Pelaksanaan Urusan Pemerintahan yang Dilimpahkan kepada Camat
Sub Kegiatan : 2.2.04.03 Pelaksanaan Urusan Pemerintahan yang Terkait dengan Kewenangan Lain yang Dilimpahkan
Kode Rekening : 5.1.2.1.1.36 Belanja Makanan dan Minuman Aktivitas Lapangan
Untuk kepentingan : Pembelian Pembuatan10 Kb. @Rp.15.000 dan 10 Kotak Nasi @Rp.35.000 Makan minum Rapat Stunting Pada CLASIC COFEE

Diterima oleh:
Nama : MARLINA ZAINI
NPWP :
Alamat : SIKUR

Jumlah yang Diterima 930.000

Informasi Potongan Pajak:
Perwimaan PPK / PPh Pasal 23 Jasa 14.040
Jumlah Potongan 14.040

Jumlah yang Dibayarkan 935.951

Terbilang:
Sembilan Ratus Tiga Puluh Lima Ribu Tiga Ratus Lima Puluh Satu Rupiah

Yang menerima barang,
Memeriksa perincian tersebut di atas

BENDAHARA PENGELUARAN

ABDURRAHMAN
NIP 19851231 201001 1 011

Sukang, 30 Februari 2023
CAMAT

SAHRUDIN, S.STP
NIP 19870907 200812 1 011

Figure 3. Proof of Expenditure/Shopping

After carrying out various series of preparation of expenditure treasurer accountability reports until the report is finished and ready to be submitted and ratified, signed by the sub-district head and expenditure treasurer. The procedure for ratifying the Expenditure Treasurer's accountability can be seen in the picture below:



Figure 4. Ratification of the Accountability of the Treasurer for Expenditures

CONCLUSION

From the results of the research and discussion, it can be concluded that the implementation of the treasurer administration and accountability system at the Sikur District Office is in accordance with applicable regulations. The expenditure treasurer has

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carried out good administration and accountability. The obstacles faced in preparing administration and accountability are not too significant, because facilities such as computers, internet networks and systems to support the preparation of administration and accountability up to delivery are adequate. Apart from that, the human resources (HR) at the Sikur District Office are trained because they often attend various seminars and training held by the government. The obstacles in this case come from external parties related to budget disbursement which takes quite a long time due to blocked funds.

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