

Model for Presentation of Central Government Budget Realization Reporting Based on Government Accounting Standards 2019

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ABSTRACT

Budget Realization Report (LRA) is a report that presents an overview of the sources, allocations and uses of financial resources managed by the central / regional government, which illustrates the comparison between the budget and its realization in one reporting period. Budget revenue and State Expenditures (APBN) is the annual financial plan of the Government of a country Indonesia approved by People's Representative Council. The APBN contains a systematic and detailed list that contains the planned state revenues and expenditures one fiscal year (January 1 - December 31).

The purpose of this study is to analyze the Presentation Model of the Central Government Budget Realization Report Based on 2019 Government Accounting Standards. The method of analysis used is descriptive, namely by collecting, processing and interpreting the data obtained so as to provide information correctly and completely in accordance with Government Accounting Standards. Based on this research, the preparation of the budget realization report presented by the Ministry of Public Works and Public Housing in accordance with the applicable rules and realized well as the realization of the budget does not exceed the budgeted target.

Keywords: Budget Realization Report, SAP

INTRODUCTION

In financial management, the government carried out reforms by issuing Law Number 17 on State Finance which requires the form and content of the

accountability report on the implementation of the State Budget (APBN) compiled and presented with government accounting standards set by government regulations. The implementation of the government budget is a formal document resulting from an agreement between the executive and the legislature regarding spending determined to carry out government activities and revenues that are expected to cover deficit or surplus needs. Thus, the budget coordinates government spending activities and provides the basis for efforts to obtain revenue and financing by the government for a certain period that usually includes an annual period.

Access to detailed information contained in the financial statements, the government must pay attention to the information presented in the financial statements for the purpose of planning, controlling, and making decisions. Furthermore, the government can determine the form and type of additional information for its own needs outside the type of information regulated in the conceptual framework and accounting standards. In determining the form and type of information in the presentation of government financial statements, issued Government Regulation Number 24 of 2005 concerning Government Accounting Standards (SAP). SAP is the accounting principles established in preparing and presenting government financial statements.

The presentation of financial statements which is a form of transparency and the accountability of a government institution is able to provide an overview of the performance achieved by the government. In presenting financial statements must be in accordance with applicable regulations. The financial statements are mainly used to compare the realization of revenue, expenditure, transfers, and financing with a predetermined budget, assessing financial condition, evaluating the effectiveness and efficiency of a reporting entity, and helping determine compliance with laws and regulations. In disclosing the financial activities of the Central / Regional Government which shows compliance with the APBN / APBD, it is stated in the Budget Realization Report. The components contained in a set of main financial statements are the realization of the budget report, balance sheet,

The Budget Realization Report illustrates the comparison between the budget and its realization in one reporting period that includes elements of LRA Revenues and Expenditures for the period 1 January to 31 December. The Ministry of Public Works and Public Housing has the task of organizing government affairs in the field of public works and public housing to assist the President in organizing state government. The ministry applies a financial recording and management mechanism including discussing the budget. The financial management is very important to be carried out by the Ministry of Public Works and Public Housing so that the budget is set to finance all the needs of the program being carried out and its realization can be in accordance with the stipulated budget (www.pu.go.id). In relation to the determination of the budget can not be separated from the costs associated with programs that will be carried out by the Ministry of Public Works and Public Housing. All program activities in this ministry require funds to support the success of this program, it requires the correct

allocation of costs in order to produce a budget that is suitable for those needs. For this reason, the Ministry of Public Works and Public Housing presents a Main Financial Report, one of which is a Budget Realization Report that presents. overview of resources, allocation and use of economic resources managed by the central / regional government in one reporting period. All program activities in this ministry require funds to support the success of this program, it requires the correct allocation of costs in order to produce a budget that is suitable for those needs. For this reason, the Ministry of Public Works and Public Housing presents a Main Financial Report, one of which is a Budget Realization Report that presents. overview of resources, allocation and use of economic resources managed by the central / regional government in one reporting period. All program activities in this ministry require funds to support the success of this program, it requires the correct allocation of costs in order to produce a budget that is suitable for those needs. For this reason, the Ministry of Public Works and Public Housing presents a Main Financial Report, one of which is a Budget Realization Report that presents. overview of resources, allocation and use of economic resources managed by the central / regional government in one reporting period.

The source of funds to realize the budget programs of the Ministry of Public Works and Public Housing is sourced from the State Budget (APBN). So that the budget can be accounted for, then it is stated in a financial report, precisely in the Budget Realization Report component. The role of the Government's financial statements is prepared to provide relevant information about the financial position and all transactions Done by a reporting entity during one reporting period. In the event that the budget is prepared and implemented on a cash basis, financing receipts are recognized when cash is received in the State / Regional General Cash Account or by the reporting entity; and expenditure, transfers and financing expenditures are

recognized when cash is issued from the State / Regional General Cash Account.

Research purposes

The purpose of this study is to analyze the Model of Budget Realization Report Presentation at Minister For Public Works and Human Settlements.

LITERATURE REVIEW

Budget Theory

Budget in Statement of Government Accounting Standards Number 02 is a guideline for action to be carried out by the government, including revenue, expenditure, transfer and financing plans, which are measured in rupiah units, arranged according to a certain classification systematically for one period. In the event that the budget is prepared and implemented on a cash basis, financing receipts are recognized when cash is received in the State / Regional General Cash Account or by the reporting entity; and expenditure, transfers and financing expenditures are recognized when cash is issued from the State / Regional General Cash Account. As is the case in the state financial environment, the government prepares a budget and submits it to the DPR / DPRD for approval. After obtaining approval, the government implements it within the limits of appropriation and statutory provisions relating to the appropriation. The government is responsible for administering these finances to the DPR / DPRD.

According to the Government Accounting Standards, the government budget is a formal document resulting from an agreement between the executive and the legislature regarding expenditure determined to carry out government activities and the revenue expected to cover these expenditure needs or the financing needed if a deficit or surplus is expected. Thus, the budget coordinates government spending activities and provides the basis for efforts to obtain revenue and financing by the government for a certain period that

usually includes an annual period. However, it is also possible to prepare a budget for a period of more or less than one year. Thus, the budget function within the government has an important influence in accounting and financial reporting, partly because:

(a) The budget is a public policy statement.

(b) The budget is a fiscal target that illustrates the desired balance between expenditure, income and financing.

(c) The budget becomes the basis of control which has legal consequences.

(d) Budget provides the basis for evaluating government performance.

(e) Results the implementation of the budget is contained in the government's financial statements

as a statement of government accountability to the public.

For the government the realization of the budget that has been approved and implemented through activities which results from some budget realization becomes revenue. Available cash income that has been authorized through the government budget for an accounting period will be used to pay debts and expenditures in that period. Considering that the LRA is still a compulsory report, the cash basis income or expenditure is recognized after being authorized through the budget and has increased or decreased cash. The principle of matching-cost against revenue principle in government accounting does not receive the emphasis as practiced in commercial accounting.

Principles of Accounting and Financial Reporting

Government Regulation No. 71 of 2010 concerning Government Accounting Standards, accounting principles and government financial reporting as follows:

a. Basis of Accounting

b. Principle of Historical Value

c. Principle of Realization

d. The principle of substance exceeds the formal form

- e. The Principle of Periodicity
- f. Principle of Consistency
- g. Complete Disclosure
- h. Fair Presentation

State Financial Accounting Recording System

Accounting records in realizing central government members refer to the State financial accounting system. In financial accounting records are bookkeeping. The recording system has several systems used, namely the single entry, double entry and triple entry recording systems. Single entry recording system is often referred to as a single bookkeeping system or bookkeeping course. The double entry recording system is often called a pair bookkeeping system. According to this system basically a transaction will be recorded in pairs. Recording with this system is called journalizing, because in this recording there are Debit and Credit sides.

Budget Realization Report Theory

According to Indra Bastian (2007) Budget Realization Report is a report that describes the difference between the budgeted amount at the beginning of the period and the amount that has been realized at the end of the period. Budget realization report is a report prepared to provide information about the realization and budget of reporting entities together, the comparison between the budget and its realization shows the level of achievement of targets agreed upon between the legislative and executive branches in accordance with statutory regulations. The budget realization report reveals the financial activities of the central / regional government which shows compliance with the APBN / ABBD.

According to Mohamad Mahsun et al. (2006), Budget realization report is a report that contains information about the realization of revenue, expenditure and financing of an entity compared to the budget of the three posts. Through the

budget realization report, it can be known the prediction of economic resources that will be received to fund the activities of the central and regional governments and the risk of uncertainty over these economic resources.

From the theoretical explanation according to previous research, conclusions can be drawn regarding the realization of the central government budget, which one The Budget Realization Report reveals the financial activities of the central / regional government which shows compliance with the APBN / APBD. The Budget Realization Report presents an overview of the sources, allocations and uses of economic resources managed by the central / regional government, which illustrates the comparison between the budget and its realization in one reporting period. The Budget Realization Report presents at least the following elements:

- a. LRA-Revenue;
- b. shopping;
- c. transfer;
- d. LRA surplus / deficit;
- e. financing;
- f. remaining / less budget financing.

Government Accounting Standards

Government accounting standards that contain references in government accounting for the preparation of these standards are carried out by an independent Government Accounting Standards Committee (KSAP) and stipulated by a Government Regulation after being considered by the Supreme Audit Board (BPK). Government Accounting Standards, hereinafter abbreviated SAP, are accounting principles applied in preparing and presenting government financial reports. Hariadi (2013: 115) says that Government Accounting Standards are useful for preparing financial statements to determine information that must be presented to parties outside organization. SAP is implemented in the scope of government, namely the central government, regional governments, and organizational units within the central /

regional government environment. SAP, which is implemented within the scope of the central government, presents standards in its accounting. Like the government accounting standards on the Budget Realization Report. In this standard is set about the budget realization report which results in the form of statements containing this Standard Statement applied in the presentation of the Budget Realization Report which is prepared and presented using cash-based budget. This Standard Statement applies to every reporting entity, both the central and regional governments, which receives a budget based on the APBN / APBD, excluding state / regional companies. Benefits Information from the standards governing the budget realization report is that the Budget Realization Report provides information on the realization of revenue-LRA, expenditure, transfers, surpluses / deficits-LRA, and financing from a reporting entity, each of which is compared to its budget. This information is useful for report users in evaluating decisions regarding the allocation of economic resources, accountability and reporting entity's compliance with the budget.

RESEARCH METHODS

This type of research is descriptive research. Indriyanto and Supomo (2013: 26), descriptive research is research on current factual problems of a population. Meanwhile, according to Arikunto (2013: 234) descriptive research is research that is intended to gather information about the status of an existing phenomenon. The object of this study is the Budget Realization Report of the Ministry of Public Works and Public Housing in 2018 (www.pu.go.id). The method used in this research is a descriptive analysis method, which is a method of discussing problems that are outlining, describing, comparing and explaining a data or situation that aims to get a better picture clear and detailed

about a situation based on data or information that has been obtained,

RESULTS AND DISCUSSION

RESULTS

Presentation of the report is to present useful information for users in assessing accountability and making decisions. Users of financial statements need to know the measurement bases used as a basis for the presentation of financial statements. If more than one measurement basis is used in preparing financial statements, the information presented must be sufficient. In presenting the Budget Realization Report, it refers to the Statement of Government Accounting Standards. This Standard Statement is applied in the presentation of the Budget Realization Report which is prepared and presented using a cash-based budget.

The Budget Realization Report provides useful information in predicting the economic resources that will be received to fund central and local government activities in the coming period by presenting a comparative report. Budget Realization Reports can provide information to report users about indications of the acquisition and use of economic resources. The Ministry of Public Works and Public Housing presents information on financial reports and reports on the realization of the budget for all transactions in one reporting period.

Explanation of the Budget Realization Report Posts during the period, the Ministry of Public Works and Public Housing has revised the Budget Implementation Entry List (DIPA) from the initial DIPA. This is due to changes in activities in accordance with the needs and situations and conditions at the time of implementation and there was a Satker that only received DIPA in December 2018. These changes based on revenue sources and types of expenditure are as follows:

Table 1. Changes in Activities by Revenue Sources and Types of Expenditures

Uraian	2018	
	ANGGARAN AWAL	ANGGARAN SETELAH REVISI
Pendapatan		
Pendapatan dari Pengelolaan BMN	7,925,951,000	7,545,245,000
Pendapatan Jasa	248,000,000	248,000,000
Pendapatan Jasa Layanan Umum	389,903,000,000	389,903,000,000
Pendapatan BLU Lainnya	98,000,000,000	98,000,000,000
Pendapatan dari Penjualan, Pengelolaan BMN, dan Iuran Badan	7,580,064,465	8,444,143,465
Pendapatan Administrasi Dan Penegakan Hukum	3,088,807,000	21,788,807,000
Pendapatan Pendidikan, Budaya, Riset, dan Teknologi	3,932,594,000	7,927,800,000
Pendapatan Jasa Lainnya	2,551,975,000	3,551,975,000
Jumlah Pendapatan	491,228,391,465	515,406,970,465
Belanja		
Belanja Pegawai	2,662,668,124,000	2,759,818,627,000
Belanja Barang	30,001,126,208,000	31,865,232,731,000
Belanja Modal	78,274,031,031,000	80,857,049,952,000
Belanja Bantuan Sosial	100,000,000	100,000,000
Jumlah Belanja	110,937,925,364,000	115,482,201,310,000

Source: Financial Report Ministry of PUPR 201

Meanwhile, when viewed from the Ministry of Public Works and Public Housing program, the changes are as follows:

Table 2. Ministry of Public Works and Public Housing Programs

PROGRAM	2018	
	ANGGARAN AWAL	ANGGARAN SETELAH REVISI
Dukungan Manajemen Dan Pelaksanaan tugas Teknis Lainnya	300,676,756,000	301,104,193,000
Peningkatan Sarana dan Prasarana Aparatur Kementerian PUPR	298,895,810,000	298,895,810,000
Pengawasan dan Peningkatan Akuntabilitas Aparatur Kementerian PUPR	104,974,960,000	104,974,960,000
Penelitian dan Pengembangan Kementerian PUPR	609,854,961,000	614,509,139,000
Program Pembinaan Konstruksi	339,811,007,000	338,716,396,000
Pembinaan dan Pengembangan Infrastruktur Pemukiman	16,944,291,954,000	18,634,190,049,000
Penyelenggaraan Jalan	43,373,379,336,000	46,351,969,681,000
Pengelolaan Sumber Daya Air	38,354,537,139,000	37,825,259,130,000
Program Pengembangan Perumahan	9,566,441,542,000	9,989,756,042,000
Program Pengembangan Pemblayaan Perumahan	301,638,463,000	254,238,463,000
Pengembangan Infrastruktur Wilayah	248,359,063,000	273,523,074,000
Pengembangan Sumber Daya Manusia	495,064,373,000	495,064,373,000
Total Belanja	110,937,925,364,000	115,482,201,310,000

Source: Financial Report Ministry of PUPR 2018

Table 3. Report on the Realization of the Ministry of PUPR Budget 2018

**KEMENTERIAN PEKERJAAN UMUM DAN PERUMAHAN RAKYAT
LAPORAN REALISASI ANGGARAN
UNTUK PERIODE YANG BERAKHIR
31 DESEMBER 2018 (AUDITED) DAN 31 DESEMBER 2017 (AUDITED)**

URAIAN	CATATAN	31 DESEMBER 2018 (AUDITED)		% thd Angg	31 DESEMBER 2017
		ANGGARAN	REALISASI		(AUDITED)
					REALISASI
PENDAPATAN					
Penerimaan Negara Bukan Pajak	B.1	515.406.970.465	1.465.005.549.781	284,24	1.162.170.929.087
JUMLAH PENDAPATAN		515.406.970.465	1.465.005.549.781	284,24	1.162.170.929.087
BELANJA	B.2.				
Belanja Operasi					
Belanja Pegawai	B.3	2.759.818.627.000	2.631.721.467.832	95,36	2.294.778.686.206
Belanja Barang	B.4	31.865.232.731.000	29.618.990.691.437	92,95	21.040.345.217.964
Belanja Bantuan Sosial	B.5	100.000.000	-	0,00	
Jumlah Belanja Operasi		34.625.151.358.000	32.250.712.159.269	93,14	23.335.123.904.170
Belanja Modal					
Belanja Modal Tanah	B.6	2.803.474.717.000	2.311.301.740.637	82,44	2.155.365.851.970
Belanja Peralatan dan Mesin	B.7	1.003.669.539.000	899.647.968.083	89,64	767.647.321.009
Belanja Gedung dan Bangunan	B.8	1.513.941.181.000	1.313.034.060.733	86,73	7.032.497.834.843
Belanja Jalan, Irigasi, Jaringan	B.9	75.163.292.344.000	65.496.463.178.253	87,14	62.563.362.298.788
Belanja Modal Lainnya	B.10	364.636.934.000	206.023.127.554	56,50	243.822.703.381
Belanja Modal BLU	B.11	8.035.237.000	6.466.217.750	80,47	5.496.342.160
Jumlah Belanja Modal		80.857.049.952.000	70.232.936.293.010	86,86	72.768.192.352.151
JUMLAH BELANJA		115.482.201.310.000	102.483.648.452.279	88,74	96.103.316.256.321

Source: Financial Report Ministry of PUPR 2018

The Budget Realization Report illustrates the comparison between the budget and its realization, which includes the elements of Revenue-LRA and Expenditures for the period 1 January to 31 December 2018. From this table it can be seen that Realization Revenue at the Ministry of Public Works and Public Housing on 31 December 2018 is in the form of Non-Tax State Revenues amounting to Rp1,465,005,549,781 or reaching 284% of the estimated LRA Revenues of Rp515,406,970,465. Expenditures on the Budget Realization Report consist of Operating Expenditures and Capital Expenditures. Realization of the Amount of Expenditures at the Ministry of Public Works and Public Housing as of December 31, 2018 amounted to Rp102,483,648,452,279 or reached 89% of the budget allocation of Rp115,482,201,310,000.

DISCUSSION

Presentation of Budget Realization Reports The Ministry of Public Works and

Public Housing 2018 was prepared in accordance with Government Regulation No. 71 of 2010. The Ministry of Public Works and Public Housing submitted a report on the realization of the budget for all activities and transactions that had been carried out. The Budget Realization Report provides information on the realization of revenue-LRA, expenditure, transfers, surplus / deficit-LRA, and financing of a reporting entity, each of which is compared with its budget. Comparison between the budget and its realization shows the level of achievement of targets agreed between the legislative and executive in accordance with statutory regulations.

It can be seen from the results of research and budget realization report of the Ministry of Public Works and Public Housing for the 2018 period has reached the agreed targets and has increased from the budget that has been or has been set. The financial performance seems to be successful because it has reached the set budget target in other words the percentage of achievement of the realization has been met from the budgeted.

CONCLUSION

Conclusion

Budget Realization Report in accordance with Government Accounting Standards. The Budget Realization Report provides the reporting entity's realization and budget information, which is useful for report users in evaluating decisions regarding the allocation of economic resources, accountability and reporting entity's compliance with the budget.

The Ministry of Public Works and Public Housing Budget Realization Report shows that revenue realization reached 284 percent of the estimated revenue and expenditure realization reached 89 percent of the budget allocation. This means that the budget realization report of the Ministry of Public Works and Public Housing has been well realized as budgeted.

Suggestion

Increase efficiency and effectiveness in the transaction process and evaluate each transaction in the budget realization report in accordance with Government Accounting Standards to reduce the occurrence of weaknesses in recording financial statements so as to produce reliable and useful financial reports for users of financial statements in making decisions.

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