

# The Evaluation on Results from Presentation on Accounting for Social Aid Expenditures of Regional Government Budget in Medan

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## ABSTRACT

The purpose of this study was to explain the Evaluation of Results from Presentation on Accounting for Social Aid Expenditures of Regional Government Budget in Medan. This type of research uses descriptive qualitative methods. The population in this study in connection with the object of research is the Medan regional government. This research data uses secondary data that be obtained from the Supervisory Report of the Development Supervisory Agency representative of North Sumatra province, Regional and Mayor Regulations in Medan, as well as other relevant data. The results showed that the presentation of the realization of social aid expenditure for non-cash food aid distribution was not supported by periodic reports from distributed banks and the existence of a prosperous family card collected by the companion and head of the KUBE e-warung group should be disclosed in the Notes of Financial Statements. Social aid expenditure on non-cash food aid that have been transferred to distributed banks, but these non-cash food aid funds have not been received by beneficiary families, have not been considered as realization of the budget. Another case, if it occurs due to administrative errors, then corrections can be made for expenses that occur in the period of spending expenditure and recorded as a reduction of spending in the same period. Meanwhile, if the problems that arise due to changes in policy in the current year, then management discloses the accounting policies in the financial statements in the Notes of Financial Statements.

**Keywords:** presentation on accounting, social aid expenditure, Regional Government Budget.

## 1. INTRODUCTION

Reforms in Indonesia have resulted in changes in government policy from centralization to decentralization. This is a policy of giving regional autonomy to avoid the threat of national integration, poverty and inequality in development. Regional autonomy is a strategic step for the Indonesian people in facing the era of economic globalization by strengthening the regional economy. The implication of the change of authority of the regional government is in the form of financial balance support between the central government and regional governments. So that it can realize a implementation governance better aim to good governance.

In Law of the financial balance between the central government and regional governments (Republic of Indonesia, 2004) aimed at producing a fair financial distribution system, proportional, democratic, transparent, and responsibility for funding the implementation of decentralization by considering the potential and conditions of a region. In the explanation of the law stated responsibility in the framework of decentralization is done by the regional head to the Regional House of Representatives, various regional financial reports are placed in regional documents so that it can be known by the public so as to realize transparent in regional financial administration.

Regional financial management regulations, containing the general

principles of regional financial management, namely: regional finance is managed in an orderly, obedient to the laws and regulations, efficient, economical, effective, transparent, and responsibility by paying attention to the principles of justice, propriety, and benefits to the community.

Regional Autonomy is an effort to empower the region in making regional decisions more independent and responsibility to manage the resources owned in accordance with the interests, priorities and potential of each region. This is expected to produce realize benefits that can encourage increased community participation, encourage the mapping of development outcomes across regions in the utilization of existing resources and potentials and improve the allocation of productive resources through shifting the role of public decision making to the government of lowest level.

The purpose of regional autonomy in prospering its people sometimes does not used by officials in both the executive and legislative regions. The legislative or Regional House of Representatives often proposes activities that deviate far from the community's proposals that resulted in discussion on development planning. As a result, there is a deviation of interests, by making the main objective seek constituent support. Moreover, other motive efforts to fulfil importance for personal and group interests through their participation in some regional government spending. The expenditure budget which is often used for these motives one of them is the implementation of social aid expenditure. In fact, social spending should be used to strengthen the economic resilience of the poor or underprivileged. Inversely related to its realization, the fact that people, who should have received aid to maintain their minimum consumption, apparently did not receive the aid but be received by certain groups. Ironically, with this circumstance the regional government accountability report was received by the Regional House of Representatives and received attestation

on regional government financial reports are qualified opinion moreover unqualified opinion. This phenomenon raises the question, whether the accounting presentation of social aid expenditure in the Medan Regional Government Budget in accordance with Government Accounting Standards.

## **2. LITERATURE REVIEW**

### **2.1. Regional Autonomy**

Regional autonomy according to Jasin (2019) is an authority to achieve independence in improving people lives according to regional conditions. Regional welfare must be improved through the benefitting and utilization of all resources and their potential and assets in the region. Based on law of the regional government (Indonesia, 2014), that regional autonomy is the right, authorities, and obligation of the autonomous regions have to regulate and administer own government affairs and the interests of local communities in the unitary state system Republic of Indonesia. Each region has the authority to regulate the area's household according to their potential and needs. Regional progress in the form of economic improvement and in addition is determined by regional initiatives in improving its shortcomings. Regional governments are given broad authority to strive for regional development by considering the provisions of the applicable laws and regulations. So that the main target is aligned with the principles of regional autonomy policy (Haris et al., 2006), in the form of a mutual trust and mutual respect, complementarity, and interdependence, both between the central government and regional governments, as well as the people and government towards a fair and just Indonesia prosperous.

This decentralization has fundamental objectives related to the abilities and expectations of the region which include: improving community services, developing democratic life, maintaining harmonious relations between the center and regions and between regions,

encouraging community empowerment, and fostering increasing community participation, developing the role and the function of Regional House of Representatives. Thus, the role of local government becomes very dominant in improving the quality of democracy, increasing short bureaucratic chains, equity in economic development, and increasing the index of human development. So, it is hoped that through regional autonomy no more people will find it difficult to meet their basic needs as education, health, and people welfare through allocate the social aid and grants expenditure budget. All of them are indicators of improving the welfare of the Indonesian people.

## **2.2. People Welfare**

People welfare (Ismail, et al., 2018) is an indication of the success of a country economic development. Another opinion explains that the welfare of the people (Sudrajat, 2013) is as an economic aspect that ending at achievement of the ideals of socio-economic justice. The founding of the Indonesian state has the aim of creating prosperity for its people. This can be realized if the state can create conditions so that the people get their rights, such as adequate economic situation or not deficiency, adequate health, and adequate education. So that welfare will always be related to meeting physical and non-physical needs. The government has set an agenda for improving people welfare through the main targets with national development priorities, as: reducing poverty and unemployment, reducing disparities between regions, improving human quality as reflected in the fulfillment of people social rights, improving environmental quality and managing natural resources that lead on mainstream the principles of sustainable development, and increasing infrastructure support.

Sustainability welfare improvement must be accompanied by progress indicators of the programs that have been done. Central Bureau of Statistics(www.bps.go.id, 2018)applies several indicators to measure

the growth of people welfare which includes population, health and nutrition, education, employment, consumption level and pattern, housing and environment, poverty, and other social. These indicators serve as guidelines in evaluating efforts to improve the quality of life in the economic, social, and educational fields on the welfare of society. Therefore, economic development must be done sustainability to improvement economy performance for serve community needs (Frisdiantara, et al., 2016). Now in the State Budget, government efforts to improve people welfare are done by allocating grant and social aid expenditures. These expenditures have main priority to decrease poverty by building public infrastructure facilities and providing non-cash aid.

## **3. METHODS**

This research approach uses qualitative methods. Qualitative research (Rukin, 2019) is study descriptively and tends to use analysis with an inductive approach that begins at detailed study goals to the generalizations and abstract ideas. In other words, this research is started from specific data and information, then analyzed to obtain generalization or general conclusions (Nurdin, et al., 2019). Qualitative research (Fitrah, et al., 2018) emphasizes at the scientific environment with the target object in original conditions naturally.

The object of research that was made into the study population was the Medan regional government. Then the data used in this study is secondary data. Secondary data is information sourced from second parties or data collected by authorized institutions that publish data to the public. Researcher only records, accessed, or request data from other parties without change the data material (Istijanto, 2009). The data was obtained from the report of the Development Supervisory Agency of representative of North Sumatra province in the form of the 2018 Supervision Reports. The said data explained the assessment, examination and evaluation of the financial

statements of the regional government in the North Sumatra region in 2018 including the Medan government. In addition, the research data came from the Medan government in the form of regional and mayor regulations, as well as other relevant data. The data obtained by qualitative research methods will be analyzed and described after that drawn conclusions by considering the formulation of the problem and research objectives. The characteristics of this data are descriptive which comprehensive, systematic, factual and accurate description of the facts.

## 4. RESULT AND DISCUSSION

### 4.1. Result

The Regional Government Budget in Medan is determined annually by the Regional Regulation. The Regional Government Budget was a document determined by an agreement between the executive (regional government) and the legislature (Regional House of Representatives) regarding the revenue collected by the government through all regional work units, and expenditures used for operations and others purposes through government activities, or to do financing if forecasted deficit or surplus. In the Regional Government Budget is determined the planning income and expenditure (Regional of Medan, 2018)with the following details:

a. Regional income	Rp5.238.966.379.116
b. Regional Expenditures	Rp5.451.085.765.928
Surplus / Deficit	(Rp212.119.386.812)
c. Regional financing, consisting of	
Income	Rp227.119.386.812
Expenditures	Rp15.000.000.000
Net Financing	Rp212.119.386.812
Remaining Annual financing budget	Rp.0

Determination of income and expenditure must be adjusted by considering the operational needs of the implementation of

government and activities that are significant as a priority program of national development in various fields such as: education, health, and people welfare. The following details of Regional Expenditures which are classified according to expenditure groups consist of:

a. Indirect Expenditures	Rp1.919.808.866.246
b. Direct Expenditures	Rp3.531.276.899.682
Total Regional Expenditures	Rp5.451.085.765.928
Next Indirect Expenditure, further break down into:	
a. Personnel Expenditures	Rp1.846.286.022.846
b. Grant Expenditures	Rp60.000.000.000
c. Social Aid Expenditures	Rp5.000.000.000
d. Financial Aid Expenditures	Rp1.522.843.400
e. Unexpected expenditure	Rp7.000.000.000
Total Indirect Expenditures	Rp1.919.808.866.246

Then, the regional government budget was elaborated through Mayor Regulation (Regional of Medan, 2018) as explanation regional government budget be expressed further in the implementation document of budgeting the regional working unit.

Development Supervisory Agency in the area task providing support for governmental tasks through oversight and consultation to regional governments. This support aims to improve regional financial accountability, support the achievement of national development priorities in the form of reminding economic growth, poverty decrease, and increase employment opportunities. Development Supervisory Agency directs the policy and strategy in realizing national development goals in the form of clean, effective and reliable governance development. Development Supervisory Agency representative of North Sumatra province published the reporting of

supervision results in 2018 with Number: LAP:22/PW.02/6/2019 dated January 21, 2019. The report contains information on the results of supervision and development as a media of accountability for the task implementation as internal supervision of regional financial. Regional financial accountability reports are reflected in the results of the supervisions related to various activities, including with controlling of various development programs done by the government in the fields of education, health, and people welfare.

Development Supervisory Agency implementate the monitoring social welfare in the form social aid as prosperous rice or non-cash food aid, to shows there are still not timely distribution, quantity, quality. And administration that is not right on the target. Then, the evaluation of the non-cash food aid program indicated that there were still families of beneficiaries who could not receive aid due to administrative errors.

Supervision done by the State Development Supervisory Agency (2019) on regional government development programs in the field of public welfare by evaluating the non-cash food aid program. Observation results of monitoring encompass target accuracy, non-cash food aid distribution accuracy, non-cash food aid distribution amount accuracy, non-cash food aid distribution quality accuracy, administration accuracy, and non-cash food aid effectiveness. Based on these results, several problems have arisen relating to the implementation of program evaluation, as follows:

a. Report of distributed bank on the implementing the non-cash food aid program, that the distributed bank has not provided confirmation of the required data;  
b. There is a Prosperous Family Card that has been received by the Beneficiary Family and has been activated but has an empty balance and only receives 2 months for distribution non-cash food aid;  
c. There are Prosperous Family Cards collected by the Companion and Chairperson of the KUBE e-warung group;

d. There is a Prosperous Family Card that is broken/ unreadable on the Electronic Data Capture (EDC) machine and is missing but there is no replacement from Bank;

e. There are Beneficiary Family that accept non-cash food aid but there are not on data the distributed bank;

f. There are other problems Prosperous Family Card zero balance forcing to get non-cash food aid;

g. Distribution is irregular according to acceptance schedule.

The evaluation of results of the implementation of social welfare improvement programs can provide useful information for strategic decision-making materials, especially in improving the quality of regional financial accountability and national development in Medan.

Medan government, in annual responsibility report, explained that the realization of the 2018 expenditure budget was not optimally absorbed to do all programs planned and stipulated in the 2018 regional government budget. Reported in the record there were Rp67.31 Billion which becomes the balance or the excess of the use of the budget in the 2018 regional government budget. Surplus comes from the remaining 2018 revenue realization with an achievement of 81.19% or Rp.4.25 trillion, which is reduced by the realization of expenditure for 2018 which was realized 77.32 % or reached Rp4.21 trillion. (www.gatra.com, 2019)

The Responsibility report is a manifestation of public accountability for the implementation of the regional government budget to the Regional House of Representatives in the financial statements of the regional government that have been audited by the Development Supervisory Agency. Based on auditing from Development Supervisory Agency to Medan regional government financial reports of 2018, the auditing results report no.55/LHP/ XVIII.MDN/05/2019. The results of the auditing, the Development Supervisory Agency gave an opinion on the

responsibility report with qualified opinion. (<https://medan.bpk.go.id>, 2019)

## **4.2. DISCUSSION**

Social aid expenditure is a transfer of money or goods given to the poor to protect possible social risks. Social aid expenditure functions to protect people food secure through distribution non-cash food aid. Social aid expenditure is part of indirect expenditures whose realization responded by the regional head in the financial statements of the regional government. This report presents information that useful for decision making and forms of accountability for the implementation of regional government budget entrusted to it.

Evaluation on implementation of regional government budget on social aid expenditure for non-cash food aid found several significant problems, starting from the planning, implementation, and supervision to prospective non-cash food aid recipients namely beneficiary families. These problems are the disbursement non-cash food aid with irregular time and not fixed targets and confirmation from third parties as distributors who are not responsive in answer to requests for confirmation of disbursement. All of them need effective supervision from the regional government as the executor in distributing and accountability social aid expenditure of non-cash food aid.

First, confirmation of the required data was not responded quickly by distributed bank the non-cash food aid. Even though Development Supervisory Agency as the government internal control apparatus and Supreme Audit Agency as one of external supervisory agencies (Republic of Indonesia, 2008). Supreme Audit Agency has the authority to examine the distribution of these funds. Previously, in accordance with the technical guidance of the non-cash food aid distribution mechanism, the distributed bank had to make and submit periodic reports to the leadership in charge of non-cash food aid implementation according to its working

area. This indicates that education and socialization has not been done optimally by food social aid coordinating team to distributed banks.

Second, planning in the collection of beneficiary families who potential non-cash food aid recipients be done according to procedures. Results of monitoring Development Supervisory Agency that there is a prosperous family card collected by the companion and head of the KUBE e-warung group. If the companion and group leader are part of the food social aid coordinating team of Medan, then it can be corrected. Because the regional food social aid coordinating team consists of government apparatus includes the Mayor and the regional apparatus, the social agency and other institutions according to regional needs. Research (Fatmawati, 2019) showed that in providing aid uncommon to be provided suddenly without prior data collection with district government officials. If this is done, it will minimize errors in the distribution of non-cash food aid.

Presentations on the realization social aid expenditure on distribution non-cash food aid is not supported by periodic reports from distributed banks must be disclosed in the Notes of Financial Statements. Likewise with the facts in the field that revealed the existence of a prosperous family card collected by the companion and head of the KUBE e-warung group. These problems must be explained in detail and supported by competent evidence to be presented and disclosed in the Notes of Financial Statements. So that, they become information in understanding the financial information of the regional government.

Third, the implementation on distribution non-cash food aid social aid is found many problems including: the existence of a Prosperous Family Card that was received by the Beneficiary Group and had been activated but had an empty balance and only received 2 months distribution for non-cash food aid, there were Prosperous Family Card having zero balance but forced to get non-cash food aid, resolve damaged

Prosperous Family Card, there has not been a replacement from the distributed bank. The procedure for activating and refill balances based on provisions from Ministry of Social Welfare (2018) is done by the distributed bank to match with data on Prosperous Family Card and completeness. If the results accordance with the data, then distributed bank officer distributes the Prosperous Family Card with have a balance to the non-cash food aid Beneficiary Family. Conversely, if the data do not match, the distributed bank officer coordinates with the government apparatus to be matched with population administration data in the area. Then Beneficiary Family reports the problem of zero balance to the Regional Social Agency through the social food social aid companion. Furthermore, the Regional Social Agency reports to the branch office of distributed bank. Research (Taufiq, et al., 2019) explained that there were difficulties for government officials to find out information on data reports due to delays in preparing reports from non-cash food aid facilitators. In fact, non-cash food aid counterpart as a liaison between Beneficiary Family and government officials.

Other non-cash food aid implementation is in the form of Beneficiary Family that receives non-cash food aid but is not found in the data of the distributed bank. In accordance with non-cash food aid settlement guidelines, that if Beneficiary Family data are not appropriate due to errors in writing names, population identification numbers, and/ or addresses, the distributed bank officers coordinate with government officials to be matched with population administration data. So, if the Beneficiary Family is proven correct, then the district apparatus must provide a statement letter that the Beneficiary Family is correct, the person referred to in Beneficiary Family list of the non-cash food aid with corrected and submitted to the distributed bank.

Distribution of non-cash food aid is realized irregularly. Whereas the transfer and distribution of social aid funds is done

regularly by the food social aid coordination team. The transfer of funds from the account of the Directorate General of Poor Handling to the distributed bankine-wallet account at Beneficiary Family of the non-cash food aid be done no later than 30th (thirty) calendar days since the funds are transferred from the State Cash to the account of the Directorate General of Poor Handling. Then the social aid fund is channelled from the distributed bank to e-wallet account at the Beneficiary Family of the non-cash food aid, no later than the 25th (twenty fifth) of the current month.

Based on Government Accounting Standards (2019), that the accounting basis used in government financial statements is the accrual basis for the recognition of expenses based on the recognition of the appear of rights and obligations. An accrual basis is an accounting basis that recognizes the effects of transactions and other events at the time the transactions and events occur, without regard to when cash or cash equivalents are received or paid. The use of accrual basis (Mulyana) is a characteristic of modern financial management practices (public sector) which aims to provide more transparent information about government expenditure and improve the quality of decision making. Therefore, although non-cash food aid fund have been transferred to distributed banks, however non-cash food aid fund have not been received by Beneficiary Family, they have not yet been considered as expenditure budget realization. Another case, if it occurs due to administrative errors, then corrections can be made on spending that occur in the period of expenditure spending and recorded as a deduction of expenditure spending in the same period. Meanwhile, if the problems that arise due to changes in policy in the current year, then management discloses the accounting policies in the financial statements in the Notes of Financial Statements.

The realization of social aid expenditure in the form of spending from regional general cash accounts must be

identified clearly and presented in the budget realization report that is compared with the budget within one period. In addition, the expense of social aid is presented in the Operational Report with value fairly and comparatively. Both of them are reported and explained further in the Notes to Financial Statements which provide a detailed explanation or analysis of the value of a post presented in another financial statement component.

Supervision on administrative social aid expenditure for non-cash food aid encompasses examination for document flows, cash flows, and goods flows. Therefore, in monitoring social aid expenditure on non-cash food aid, suggested that coordinating with distributed banks, socializing and educating Beneficiary Family regarding the use and secure of Prosperous Family Card, as well as providing information to the Ministry of Social Affairs regarding issues on necessary matters. The process of transforming the pattern of subsidies for food aid must be done in gradually according to the readiness of its infrastructure to reduce the impact of its distribution errors (Rachman, et al., 2018). In addition, if everything is ready, then regional governments need to be aware of violations of the implementation of government programs, especially for actions that can cause state losses (Verawaty, 2019). Therefore, the presentation of financial statements must be done in accordance with statutory provisions regarding social aid expenditure. This will work effectively if the leadership of the institutional unit and financial management staff have a comprehensive understanding of the presentation of financial statements in accordance with Government Accounting Standards to interests the accountability and transparency. Thus, each evaluation can be a measure of the successful implementation the non-cash food aid and usefulness for planning the following year to improve the non-cash food aid program.

## 5. CONCLUSION

1. Presentation on the realization of social aid expenditure on distribution non-cash food aid is not supported by periodic reports from distributed banks and the existence of a prosperous family card collected by the companion and head of the KUBE e-warung group must be disclosed in the Notes of Financial Statements.
2. The social aid funds in non-cash food aid that have been transferred to distributed banks, but the non-cash food aid fund have not been received by Beneficiary Family, they have not been considered as realization of the expenditure budget. Another case, if it occurs due to administrative errors, then corrections can be made for expenses that occur in the period of spending expenditure and recorded as a reduction of expenditure in the same period. Meanwhile, if the problems that arise due to changes in policy in the current year, then management discloses the accounting policies at the financial statements in the Notes of Financial Statements.

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