

ANALYSIS OF FINANCIAL ACCOUNTABILITY IN THE FINANCE WORK UNIT (SATKER) OF POLRI HEADQUARTERS (Case Study at the Financial Center / PUSKEU Police Headquarters in accordance with PERKAP No. 22 of 2011)

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ABSTRACT

The Financial Sector Work Unit is one of the accounting entities under the Police Agency which is obliged to carry out accounting and accountability reports in order to realize the effective, efficient, transparent and accountable implementation of the duties of the National Police of the Republic of Indonesia. The aim of the research is to find out whether the implementation of the financial management of the National Police Public Health Unit's financial management unit is running well in accordance with Perkap No. 22 of 2011 in Chapter II Article 4. The contribution of this research is to provide knowledge regarding financial accountability in the work unit (SATKER) in the financial sector of POLRI Headquarters regarding PERKAP No. 22 of 2011. It is hoped that it can enrich academic documents which are useful as complementary information for further research. The research method used is qualitative descriptive research. The results of the research concluded that financial accountability had been carried out well or in accordance and the Accounting Policy implemented was in accordance with Minister of Finance Regulation Number 225 /PMK.05/2016 and the Polri Public Health Center Accountability Report was in accordance with PERKAP No. 22 of 2011.

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1. INTRODUCTION

Every entity has an obligation to make financial reports in accordance with government regulations, especially since funds made for various jobs use public funds, so accountability for the management of these funds is a public demand. Apart from that, the financial accountability of the Financial Work Unit at POLRI Headquarters is based on Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies and Regulation of the Minister of Finance of the Republic of Indonesia Number 225 /PMK.05/2016 concerning the Implementation of Accrual-Based Government Accounting Standards in the Government Center.

Government entities are also required to prepare Financial Reports. This is as stated in Law Number 17 of 2003 concerning State Finance, article 9 letter e which is related to the duties of State Ministries/Institutions as users of budgets/goods. These tasks are to prepare budget plans for the ministries he leads, prepare budget implementation documents, prepare budgets for ministries, manage state property/wealth for which he is responsible, prepare and submit financial reports for the ministries he leads. Financial reports that must be prepared by agencies that do not carry out treasury functions include the Budget Realization Report (LRA), Balance Sheet and Notes to Financial Reports (CaLK).

State Treasury is the management and accountability of state finances, including investments and separated assets, which are stipulated in the APBN and APBD. The scope of the State Treasury in accordance with Law Number 1 of 2014, namely Implementation of state revenues and expenditures, Implementation of regional revenues and expenditures, Implementation of state revenues and expenditures, Implementation, Regional revenues and expenditures, Cash management, Management of state/regional receivables and debts, Investment management and state/regional property, Implementation of state/regional financial management accounting and information systems, Preparation of accountability reports for the implementation of the APBN/APBD, Settlement of state/regional losses, Management of Public Service Agencies, Formulation of standards, policies, and

Analysis Of Financial Accountability In The Finance Work Unit (SATKER) Of Polri Headquarters (Case Study at the Financial Center / PUSKEU Police Headquarters in accordance with PERKAP No. 22 of 2011). **Sekar Nurtilawah, et al**

1994

systems and procedures related to management state finances in the context of implementing the APBN/APBD.

(Dhika Permana, 2013) Government institutions also have various aspects as economic institutions. As economic institutions, on the one hand, government institutions carry out various forms of expenditure to finance the activities they carry out. For this reason, on the other hand, this institution must make several efforts to obtain income to cover these costs. Government institutions have different principles from companies, because government institutions are organizations that exist without the aim of making a profit, government institutions must be able to improve the quality of their supervision, and have valid financial information to use as a basis for making economic decisions, so that The accounting used is government accounting. The company organization itself is a profit-oriented organization, or is often referred to as a commercial organization, because the accounting used is commercial accounting.

Different accounting between companies and government institutions results in the unique functions and characteristics of Government Accounting. The function of Government Accounting is usually more emphasized on recording the implementation of the State budget and reporting its realization. Edward S. Lyn (1974) said that government institutions have unique characteristics such as the desire to pursue non-inclusive profits in their businesses and activities, they are not owned individually but collectively by all citizens, and this ownership is not proven by the existence of share ownership that can be traded. or traded, community contributions to the government, such as taxes, have nothing directly to do with the services the community receives from the government. Vice versa, government accounting activities are not too different from the company as a whole. Because we see that several things such as recording, classifying, summarizing, reporting and interpreting the financial transactions of a government agency are also found in company accounting.

Sujarweni (2015:18) defines government accounting as accounting that is concerned with the field of state finance, from the budget to implementation and reporting, including all the influences it causes. Sadeli (2015:6) states that government accounting also includes accounting for non-profit institutions or institutional accounting, specializing in the problem of recording and reporting transactions from government units and other non-profit organizations, such as: Mosques, Charity Institutions, Foundations, Homes Hospitals, and Educational Institutions.

Mahmudi (2011: 271) defines government accounting standards as accounting principles applied in preparing and presenting government financial reports. The following are the benefits of government accounting standards: (1) accounting standards are used by financial accountants in the government as guidelines in preparing and presenting government financial reports; (2) accounting standards are used by auditors as audit criteria to determine whether the financial reports presented are in accordance with the accounting standards that regulate them; (3) accounting standards are used by users of financial reports to understand financial reports and avoid errors in interpreting information in financial reports; (4) accounting standards are needed to improve the quality of financial reports, namely increasing consistency, comparability, understandability, relevance and reliability of financial reports; and (5) accounting standards become a reference in preparing the accounting system because the output of the accounting system must be in accordance with accounting standards.

Law Number 17 of 2003 concerning State Finances in Article 32 mandates that the form and content of the APBN implementation accountability report be prepared and presented in accordance with Government Accounting Standards. Government Accounting Standards (SAP) provide guidelines for the Government/State Ministries/Institutions in preparing reliable and quality financial reports. The legal basis for Government Accounting Standards in Indonesia is based on Government Accounting Standards (SAP), which are accompanied by Statements of Government Accounting Standards (PSAP), technical bulletins (bultek) and if possible also accompanied by interpretations (Mursyidi, 2009).

Supriyono (2011:41) states that in line with the importance of accountability reports, the effectiveness of management control will be carried out well if there are accountability reports within the company. Routine accountability reports are used to describe accounting and management reports which can usually be directly supervised at supervisory level and most importantly can control the delegation of authority in management.

In responsibility accounting, each responsibility center must participate in preparing the budget because the budget is a description of the managers' work plans that will be implemented and is the basis for evaluating their work. The budget in government is the backbone of government administration. Budgets have an important role as a tool for stabilization, distribution, allocation of public resources, organizational planning and control and performance assessment. Therefore, the Budget Realization

Report (LRA) is one of the main regional financial accountability reports. Based on the LRA, report readers can make performance analyzes of financial reports in the form of income analysis, expenditure analysis and financing analysis (Hanifa, 2017).

Another thing in the Accountability Report process is the accuracy of the accountability report even though this report has been stipulated in Village Regulations. The lack of accuracy in this accountability report can be seen from the realization which has the same nominal value as the budget. Some of the reasons for the lack of accuracy in this report are because the accountability report is a combination of several village fund realization reports and village officials lack understanding of village financial management (Fatmawati, 2018).

(Fatmawati, 2018) Accountability is not only conveyed to the competent government, but must also be conveyed to the community as a form of public accountability. Therefore, conveying information about village financial management in a transparent manner to village communities is very necessary to realize good governance in village government.

(Fatmawati, 2018) The limitation of this research is that the problems observed are only in the Accountability Report for the Realization of APBDes Implementation, not yet the overall village financial management, so it is recommended for further research to evaluate from planning to accountability. The limitation of this research is that the problems observed are only in the Accountability Report for the Realization of APBDes Implementation, not yet the overall village financial management, so it is recommended for further research to evaluate everything from planning to accountability.

In the police environment, usually called (Polri) there is a Work Unit Treasurer, hereinafter abbreviated as Bensatker, who carries out duties as Expenditure Treasurer, namely the Service Element and Staff Implementer in the Work Unit (Satker) who carries out tasks, receives, stores, pays, administers and accounts for money for state expenditure requirements in the context of implementing the APBN in Work Units. In carrying out its duties, Bensatker carries out financial functions which include preparing Payment Request Letters (SPP) and its completeness, submitting Payment Order Letters (SPM) issued by the Payment Order Signing Official (PPSPM) to the KPPN (State Treasury Services Office) and collecting SP2D (Letter Fund Disbursement Order) to KPPN. In terms of implementation of budget disbursement and absorption, the National Police is included in the top 3 (three) best in all ministries and institutions in 2017.

This research explores the phenomenon in the past few years, for 3 (three) consecutive years the POLRI's financial reports received the worst opinion or disclaimer in 2006-2008. Then, in the following year, the National Police made improvements in the management of its financial reports, so that the management of state finances in the Police received the best opinion and was declared Fair Without Exception (WTP). The Unqualified Achievement (WTP) obtained by POLRI was consecutive from 2009-2019.

Based on the description above, the researcher wants to analyze whether the implementation of the financial management of the POLRI Headquarters Finance Unit is running well in accordance with Perkap No. 22 of 2011 in Chapter II Article 4, namely regarding the Management of State Finances within the POLRI and whether its financial reporting is in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number 225 /PMK.05/2016 concerning the Implementation of Accrual-Based Government Accounting Standards in the Central Government. Because, the Financial Sector Work Unit (Satker) is one of the accounting entities under the Police Agency which is obliged to carry out accounting and accountability reports for the implementation of the APBN in preparing financial reports in the form of Budget Realization Reports (LRA), Operational Reports (LO), Equity Change Reports (LPE), Balance Sheet, and Notes to Financial Reports (CaLK) contained in DIPA.

2. METHOD

The object of this research is the POLRI Headquarters Financial Center located at Jl. Trunojoyo RT.2/RW.1, Selong, Kebayoran Baru District, DKI Jakarta 12110, Indonesia. Precisely at the Transnational Crime Coordination Center (TNCC) Building, 6th Floor, POLRI Public Health Center. The data sources in this research are the financial reports of the POLRI Headquarters Financial Work Unit and questionnaires with sources from representatives of the POLRI Headquarters Financial Center management which are useful for obtaining information. The data collected in this research consists of 2 (two) types of data, namely primary data and secondary data. Data Collection Techniques and Tools The data collection techniques used by researchers: Interviews, Documentation, Literature Study.

The research method used in this research is a qualitative method, namely data which have been collected and formulate the problem, and then describe in real terms the financial management and reporting in this Work Unit. The research procedure uses the following research stages:

1. Identifying problems that exist within the Financial Sector Work Unit at the National Police Headquarters, namely how the implementation or efforts of the Financial Sector Satker ranks are to improve their financial management and reporting.
2. Formulate clear problems and determine the objectives and benefits of research.
3. Collect information regarding general descriptions and data regarding management analysis and financial reporting.
4. Analyze financial management and reporting in the Indonesian National Police's Financial Work Unit which is based on the National Police Chief's Regulation No. 22 of 2011 in article 4 concerning Management of State Finances within the National Police and its Financial Reporting which is based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 225
5. /PMK.05/2016 Concerning the Implementation of Accrual-Based Government Accounting Standards in the Central Government.
6. Make conclusions and suggestions for the financial work unit at POLRI Headquarters regarding financial management and reporting, as well as efforts to improve its Human Resources, in order to create financial reports that comply with Government Accounting Standards.

3. RESULTS AND DISCUSSION

Presentation of Research Findings

History of Police Headquarters

Initially, the Police were within the Ministry of Home Affairs under the name of the State Police Department, which was only responsible for administrative matters, while operational matters were responsible to the Attorney General. Then starting on July 1 1946 with the Government Decree of 1946 No. 11/ SD Djawatan National Police which was directly responsible to the Prime Minister. This is the 1st of July which is celebrated every year as Bhayangkara Day to this day.

When the National Police returned to Jakarta, because there was no office yet, the former Hoofd van de Dienst der Algemeent Politie office was used in the Department of Home Affairs building. Then Sukekanto Hospital planned its own office on Jalan Trunojoyo 3, Kebayoran Baru in the South Jakarta area with the name Headquarters for the Indonesian National Police (DKN) which remains the Police Headquarters to this day. When it became the most magnificent office building after the State Palace.

The National Police of the Republic of Indonesia (Polri) is the National Police in Indonesia, which is directly responsible under the President. The National Police carries out police duties throughout Indonesia, namely to maintain security and public order, enforce the law, provide protection, guidance and service to the community. The National Police is led by the Chief of the National Police of the Republic of Indonesia (Kapolri).

In carrying out police duties, the National Police has a supporting element in matters related to Police Finance, assisted by the National Police Finance Center in handling finances within the police. The following is the history of the National Police Finance Center, the National Police Financial Management Reform began in 2004 which was marked by the issuance of 3 (three) packages of Laws, namely Law Number 17 of 2003 concerning State Finances, Law Number 15 of 2004 concerning Management Audits and Responsibilities Responsible for State Finance and Law Number 1 of 2004 concerning State Treasury. These three packages of laws underlie the management of State Finances which refers to international best practices, namely results-oriented accountability, professionalism, proportionality, openness in the management of state finances and audits by independent and independent audit bodies. The National Police has implemented a state financial management system in accordance with the three packages of laws mentioned above.

The National Police Finance Center, hereinafter referred to as the National Police Headquarters, is established based on the National Police Chief's Regulation Number 21 of 2010 concerning the Organizational Structure and Work Procedures of Organizational Units at the National Police Headquarters Level, which is tasked with assisting the National Police Chief in carrying out the function of fostering financial administration management within the National Police.

The National Police Finance Center has undergone several name changes from Kanjanku Polri in (1965 to 1984) then changed to Kadisku (1984 to 2002) changed again to Kapusku (2002 to 2010) until it became Kapuskeu (2010 to now). The National Police Finance Center was established as an effort by the

Analysis Of Financial Accountability In The Finance Work Unit (SATKER) Of Polri Headquarters (Case Study at the Financial Center / PUSKEU Police Headquarters in accordance with PERKAP No. 22 of 2011). Sekar Nurtilawah, et.al

National Police of the Republic of Indonesia to improve the quality of Financial Reports of State Ministries/Institutions. The organizational structure and working procedures of the National Police Finance Center entity are regulated by the Regulation of the Head of the National Police of the Republic of Indonesia Number 6 of 2017 concerning the Organizational Structure and Working Procedures at the level of the National Police Headquarters of the Republic of Indonesia, which is located in South Jakarta.

The National Police Finance Center has duties and functions as mandated in the Chief of Police Regulation Number 6 of 2017 in attachment XXIV concerning Organizational Structure and Work Procedures at the National Police Headquarters Level of the Republic of Indonesia, namely carrying out the management and financial administration development function within the National Police. Meanwhile, in carrying out its duties, Puskeu Polri carries out the following functions:

- a. implementing planning and evaluation functions for policies, strategies, budgets, human resources, and function development within the National Police Public Health Center;
- b. management and administration of financing reporting originating from APBN and Non-APBN;
- c. formulation and/or development of Polri accounting and financial systems, methods and guidelines;
- d. control and implementation of financial management and services;
- e. executor of verification of the implementation of financial management and services in the region;
- f. implementing financial administration functions for the National Police Headquarters; And
- g. information and documentation management.

The National Police financial center determines and implements its vision, mission and institutional goals. The construction of the National Police Financial Center is directed at making the work units that support the National Police into institutions that are independent, have a global outlook, are nationally oriented and act locally. What is no less important is that the National Police Finance Center must be able to build internal and external institutional synergies to support the implementation of Home Affairs and the prevention of security disturbances and law enforcement.

To realize this vision, the National Police Finance Center is taking several strategic steps as follows:

- a. Realizing service efficiency and effectiveness finance and reorganize financial service mechanisms to obtain a service system that is fast and easy, avoiding delays in the distribution of funds;
- b. Realizing an increase in Bensatker both centrally and regionally to minimize errors in granting member rights in the right amount, on time and in an appropriate manner;
- c. Increasing the quality and quantity of financial personnel;
- d. Realization of accelerated financial services to support the successful implementation of Polri's duties (operational) in the field;
- e. Realizing efficiency and effectiveness of financial services at the National Police Headquarters for third parties, by organizing simple and systematic procedures.

In addition to the vision and strategic steps, to balance performance in order to produce output as expected, Puskeu Polri has a mission to improve human resource capabilities in the financial sector by following developments and applicable regulations, improving facilities and infrastructure to support reliable financial reports, correctly, quickly and on time, increasing work morale by providing rewards and punishments, increasing coordination and cooperation with related functions both internal and external and managing state finances in a professional, transparent, accountable and modern manner at all levels of financial management.

National Police Headquarters Organizational Structure

An organization is an arrangement of a group of people who coordinate with each other to achieve a common goal, including the organizational structure of the National Police Headquarters. At the National Police Headquarters level there are several elements such as:

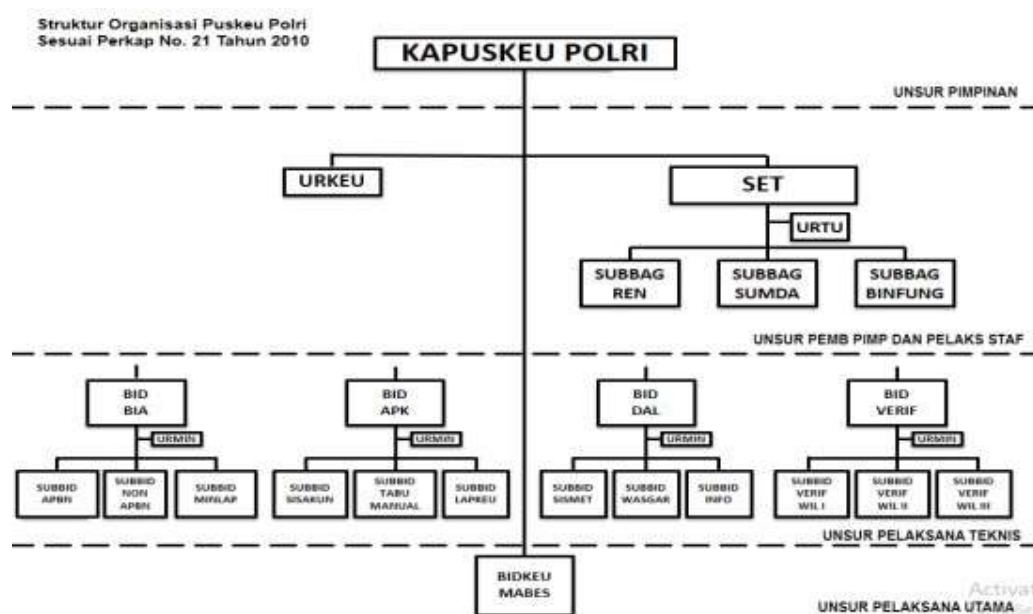
1. The leadership element within the National Police Headquarters is the Chief of Police of the Republic of Indonesia, often abbreviated as (Kapolri). The National Police Chief is the highest leader within the National Police who is under and responsible to the President.
2. The Supervisory and Assistant Leadership elements, namely the supporting and supervisory elements in the National Police environment, are the National Police General Supervision Inspectorate (Itwasum), Operations Assistant (Asops), Human Resources Assistant (As SDM), Planning and Budget Assistant (Asrena), Logistics Assistant (Aslog), Professional and Security Division (Div Propam), Legal Division (Div Kum), Public Relations Division (Div Humas), International Relations Division (Div Hubinter), Information Technology Division (ICT Div), Expert

Analysis Of Financial Accountability In The Finance Work Unit (SATKER) Of Polri Headquarters (Case Study at the Financial Center / PUSKEU Police Headquarters in accordance with PERKAP No. 22 of 2011). **Sekar Nurtilawah, et al**

Staff (Sahli), Services Headquarters (Yanma), General Secretariat (Setum), Leadership Personal Staff (Spripim).

3. Elements implementing the main tasks, namely the Intelligence and Security Agency (Baintelkam), Security Maintenance Agency (Baharkam), Criminal Investigation Agency (Bareskrim), Traffic Corps (Korlantas), Mobile Brigade Corps (Korbrimob), and Densus 88-AT Corps (Kor 88 AT).
4. Supporting elements, namely the National Police Education Institute which is under the National Police Leadership School (Sespim), Police Science College (STIK), Police Academy (Akpul). There is also a National Police Finance Center (Puskeu), a Research and Development Center (Pus R&D), a Medical and Health Center (Pus dokkes), and a History Center (Pus Jarah).

In carrying out its duties, the Puskeu (National Police Finance Center) is a supporting element within the scope of the National Police Headquarters, while the implementation of Field Work Practices (PKL) is placed in the National Police Finance Center in the Work Unit Treasurer section, specifically in the Urkeu (Financial Affairs). The following is the organizational structure of the National Police Finance



Center.

Figure 1 Organizational Structure of the National Police Finance Center

Source: National Police Finance Center

The National Police Puskeu, which is led by the Head of the National Police Finance Center, who is then called the National Police Chief of Finance, is the leadership element in the Puskeu who is located below and is responsible to the National Police Chief. The Head of the National Police Headquarters is tasked with organizing, developing, supervising and controlling organizational units within the Public Health Center as well as providing advice and considerations in the financial sector. In carrying out his duties, the Head of the Head of Finance is assisted by:

Analysis of Research Results

In this chapter the author will present a description of the data obtained during field research through the data collection methods mentioned in the previous chapter. There are several stages in collecting the data needed to answer the problem in depth, including: First, the research begins with collecting data and images and various things related to the problem to be answered. Second, the author conducted interviews with finance department employees at the Financial Center/PUSKEU POLRI Headquarters.

Interviews were conducted from 17 November 2020 to 08 February 2021 online with employees of the Financial Center/PUSKEU POLRI Headquarters. Interviews were conducted to obtain answers to the problem formulation that had been determined by the researcher and to obtain data that supports this research. These data are in the form of statements from sources regarding thesis problems which are used to answer each question asked by the researcher as data used in the research analysis in this chapter.

Implementation and Achievement Analysis

Analysis Of Financial Accountability In The Finance Work Unit (SATKER) Of Polri Headquarters (Case Study at the Financial Center / PUSKEU Police Headquarters in accordance with PERKAP No. 22 of 2011). Sekar Nurtilawah, et.al

a. Data Description

As explained in chapter 1, the aim of this research is to determine the financial accountability of the National Police Headquarters Financial Center which will be adjusted to National Police Chief Regulation No. 22 of 2011 in Chapter II Article 4 and make a comparison of the Accounting Policies implemented by the National Police Headquarters Financial Center compared to Minister of Finance Regulation Number 225/PMK.05/2016, compared to the financial report format in that regulation.

b. Data analysis

Based on National Police Chief Regulation no. 22 of 2011 in Chapter II Article 4 and Regulation of the Minister of Finance of the Republic of Indonesia Number 225 /PMK.05/2016, related to this regulation, it aims to serve as a guideline in implementing financial accountability and realizing correct, orderly, transparent and accountable administration of financial accountability within the National Police. Apart from that, to support the implementation of accrual-based accounting in the Central Government, the Ministry of Finance is developing an integrated application so that it can be used by State Ministries/Institutions. The application development is expected to be able to integrate the budget implementation process and accountability in accordance with the budget cycle.

In order to implement accrual-based SAP, the government has established a Minister of Finance Regulation concerning the Implementation of Accrual-Based Government Accounting Standards in the Central Government. The government, in this case the Ministry of Finance, has also developed an Accrual-Based Agency Accounting Application System (SAIBA) to be used in preparing Financial Reports for State Ministries/Institutions, in the event that the integrated application system cannot yet be used. The m1 system is implemented in parallel by implementing an integrated financial application system according to the stages.

In order to realize the implementation of the tasks of the National Police of the Republic of Indonesia in an effective, efficient, transparent and accountable manner, the mechanism for using the budget, which is described in the form of a work program, needs to be complemented by orderly administration as a form of financial accountability to the state, based on this, the Regulation of the Head of the National Police is stipulated. Republic of Indonesia regarding the Administration of Financial Accountability within the National Police of the Republic of Indonesia.

In disbursement of funds/budget activities, it must be in accordance with the provisions of the laws in force Indonesia, namely Based on Law No. 1 of 2004 concerning State Treasury, the Treasurer as the manager of state finances consists of a revenue treasurer and an expenditure treasurer. Oversee the expenditure of the person appointed to receive, store, deposit, administer and account for state/regional income money in the context of implementing the APBD/APBN at the office/work unit of the state ministry/institution/regional government. To compare the financial reports, the National Police Financial Center (PUSKEU) is in accordance with PERKAP No. 22 of 2011 in Chapter II Article 4, namely regarding Management of State Finances within the POLRI Environment or whether adjustments still need to be made as follows:

National Police Chief Regulation Number 22 of 2011 concerning the Administration of Financial Accountability within the National Police of the Republic of Indonesia chapter II Article 4 to Article 12 states that: State financial management officials within the scope of the National Police's Financial Sector Work Unit, consist of:

- a. The Budget User (PA), in this case, who serves as PA is the Leader of the Indonesian National Police (KAPOLRI).
- b. The Budget User Authority (KPA) in this case who serves as KPA is the Head of the National Police Finance Division (KABIDKEU).
- c. The Commitment Making Official (PA) in this case who serves as PPK is (KASUBBID BIA & APK).
- d. The Official for Signing the Payment Order (PPSM) in this case who serves as PPSM is (KASUBBID DAL & VERIF).
- e. The Expenditure Treasurer in the National Police Finance Work Unit is the Head of Financial Affairs (KAURKEU) and the Financial Affairs Officer (PAURKEU) is appointed by KAPOLDA on the recommendation of KABIDKEU. Implementation of Financial Management within the National Police Finance Work Unit:

The source of the budget for the National Police Finance Work Unit comes from the DIPA (Budget Implementation List), namely the budget implementation document prepared by the Budget User/Authorized Budget User which is ratified on behalf of the Minister of Finance as the State General Treasurer (BUN) which is valid for one year. The budget functions as basis for implementing activities

Analysis Of Financial Accountability In The Finance Work Unit (SATKER) Of Polri Headquarters (Case Study at the Financial Center / PUSKEU Police Headquarters in accordance with PERKAP No. 22 of 2011). Sekar Nurtilawah, et.al
2000

and using the budget. In DIPA there is a Subdistrict Budget Item Activity Program (MAK) where each MAK contains its own code/different budget item, namely:

- a. Employee expenditure (5111)
- b. Shopping for Goods (5112)
- c. Capital Expenditures (5113)

Example transaction:

- a. Shopping for Office Stationery (ATK) for one month is IDR. 1,000,000,- PPK (Commitment Making Officer) makes plans/activities for withdrawing funds. Then enter into a contract/agreement with a third party (goods and services provider).
- b. The Working Unit Treasurer (KAURKEU & PAURKEU) submits the SPM containing the Output Budget Items.
- c. The SPM received approval from the PPSPM which was submitted by the PPK which was signed by the KPA, namely the Head of Finance for the North Sulawesi Regional Police.
- d. The Working Unit Treasurer submits the SPM to the KPPN (State Treasury Services Office).
- e. KPPN issues SP2D to the designated Bank.
- f. The Satker Supervisor takes the Fund Disbursement Order (SP2D) and disburses the funds that have been disbursed by KPPN.

The Working Unit Treasurer makes an accountability report on the funds disbursed in terms of the use of these funds. Thus, stationery spending is IDR. 1,000,000,- can now be disbursed.

Table 1. Comparison Table of PUSKEU POLRI Financial Reports with Regulation of the Minister of Finance of the Republic of Indonesia Number 225 /PMK.05/2016

NO ASPECT	PRESENTATION OF THE REPORT FINANCE OF THE POLICE FINANCE CENTER	Regulation of the Minister of Finance of the Republic of Indonesia Number 225 /PMK.05/2016	SUITABLE/NOT SUITABLE
1 Budget Realization Report	National Police Health Center Presents LRA	The Budget Realization Report is prepared using a cash basis. So in order to produce LRA, source documents for cash transactions are processed in a cash journal and posted to the cash ledger. The cash ledger holds data that will be presented in the Budget Realization Report (LRA), namely: <ol style="list-style-type: none"> a. Estimated Allocated Revenue; b. Shopping Allotment including DIPA Revision; c. LRA-Revenue Realization; d. Realization of Return of Income-LRA; e. Realization of Shopping; Realization of Shopping Returns. 	In accordance

			Thus, the cash ledger in the work unit is only used to prepare the LRA. Furthermore, all LRA accounts will be	
			f. closed at the end of the year.	
2	Balance Sheet	Puskeu Polri Presents Balance Sheet	A trial balance or also called a trial balance is a collection of the balances of each account in the ledger. The trial balance contains the account names and their values. The values presented are the debit balance displayed on the debit side (column) and the credit balance displayed on the credit side. Financial reports are generated based on the accounts presented in trial balance.	In accordance
3	Operational Report	National Police Health Center Presents LO	The Operational Report presents various elements of LO-Income, expenses, surplus/deficit from operations, surplus/deficit from non-operational activities, surplus/deficit before extraordinary items, extraordinary items, and surplus/deficit-LO, which necessary for fair presentation.	In accordance
4	Statement of Changes in Equity	National Police Public Health Center Presents LPE	The Equity Changes Report presents information on increases or decreases in equity for the reporting year compared to the previous year.	In accordance
5	Notes to Financial Reports	National Police Health Center Presents	a report that provides information about an explanation or detailed list or	In accordance

CALK	analysis of the value of an item presented in the Budget Realization Report/Operational Report, Balance Sheet and Cash Flow Report in order to provide adequate disclosure.
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Based on Table 1 above, it shows that the presentation of the financial reports of the National Police Headquarters Financial Center is in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number 225 /PMK.05/2016, starting from the Budget Realization Report (LRA), Balance Sheet, Operational Report (LO), Equity Change Report (LPE), and Notes to Financial Reports (CALK).

Accounting Policies

The preparation and presentation of the 2019 FY 2019 Semester II Financial Report has referred to Government Accounting Standards (SAP). Accounting policies are the specific principles, fundamentals, conventions, rules and practices chosen by a reporting entity in preparing and presenting financial reports. The accounting policies applied in this financial report are policies established by the National Police of the Republic of Indonesia. Apart from that, in its preparation the principles of sound financial management in the government environment have been applied.

- a. The important accounting policies used in preparing the Financial Report of the Indonesian National Police are as follows: Revenue- LRA
 - 1) LRA income is recognized when cash is received at the State General Treasury (KUN).
 - 2) LRA income accounting is carried out based on the gross principle, namely by recording gross receipts, and not recording the net amount (after compensation for expenses).
 - 3) LRA-Income is presented according to income source classification.

Income- LO

LO-Income is recognized when the right to income arises and/or Income is realized, namely there is an inflow of economic resources. Specifically, LO-income recognition is as follows:

- a. Training Services Income is recognized after the training has been completed.
- b. Building rental income is recognized proportionally between the value and the rental period.
- c. Fine income is recognized when a fine decision letter or other equivalent document is issued.
- d. LO-income accounting is carried out based on the gross principle, namely by recording gross receipts, and not recording the net amount (after compensation for expenses). Income is presented according to income source classification.

Shopping

- a. Expenditures are recognized when cash is disbursed from KUN.
- b. Specifically for expenditure through the expenditure treasurer, expenditure recognition occurs when the accountability for the expenditure is ratified by the State Treasury Services Office (KPPN).

Expenditures are presented according to economic classification/type of expenditure and further classification based on organization and function will be disclosed in the Notes to the Financial Statements.

Burden

- a. Expenses are recognized when the liability arises; occurrence of asset consumption; a decrease in economic benefits or service potential.
- b. Expenses are presented according to economic classification/type of expenditure and so on classification based on organization is disclosed in the Notes to the Financial Statements.

Asset

Assets are classified into Current Assets, Fixed Assets and Other Assets.

a. Current assets

1. Current Assets include cash and cash equivalents that are expected to be realized, used or held for sale within 12 (twelve) months from the reporting date.

Analysis Of Financial Accountability In The Finance Work Unit (SATKER) Of Polri Headquarters (Case Study at the Financial Center / PUSKEU Police Headquarters in accordance with PERKAP

No. 22 of 2011). Sekar Nurtilawah, et al

2003

2. Cash is presented on the balance sheet using nominal value. Cash in the form of foreign currency is presented on the balance sheet using the BI middle rate at the balance sheet date.
3. BLU's short-term investments in the form of securities are stated at acquisition value, while investments in the form of deposits are recorded at nominal value.
4. Receivables are recognized if they meet the following criteria:
 - 1) Receivables arising from TP/TGR if rights have arisen which are supported by a certificate of absolute responsibility and/or a decision letter has been issued which has permanent legal force;
 - 2) Receivables arising from an agreement are recognized if there is an event that gives rise to the right to claim and is supported by a written agreement that clearly states the rights and obligations and the amount can be measured reliably.
 - 3) Receivables are presented in the balance sheet at net realizable value. This is realized by establishing an allowance for doubtful accounts. The allowance is based on the quality of receivables which is determined based on maturity and collection efforts carried out by the government. The allowance calculation is as follows:

Table 2 Current assets

Quality of Receivables	Description	Elimination
Fluent	Payment has not been made by the due date	0.5%
Not enough	One month from the date of the First Bill, no payment will be made	10%
Doubtful	One month from the date of the Second Bill, no payment will be made	50%
Congested	1. One month from now the date on which the Third Bill is not paid is not paid	100%
	2. Receivables has been submitted to the State Receivables Affairs Committee/DJKN	

b. Fixed assets

The value of fixed assets is presented based on acquisition price or fair price. Recognition of fixed assets is based on the minimum unit value of capitalization as follows:

1. Expenditures per unit of equipment and machinery and sports equipment whose value is equal to or more than IDR 300,000 (three hundred thousand rupiah);
2. Expenditures for buildings and structures whose value is equal to or more than IDR 10,000,000 (ten million rupiah);
3. Expenditures that are not covered by the minimum capitalization value above are treated as expenses except for expenditure on land, roads/irrigation/networks, and other fixed assets in the form of library collections and artistic items.
4. Fixed Assets that are not used in government operational activities due to, among other things, being worn out, outdated, not in accordance with the growing needs of the organization, seriously damaged, not in accordance with the General Spatial Planning Plan (RUTR) or their useful life has ended are reclassified to Other Assets -Other in the Other Assets post.
5. Fixed assets whose use is permanently discontinued are removed from the balance sheet when there is a proposal to write them off from the entity in accordance with statutory provisions in the field of BMN management.
6. Assets originating from funds whose use is restricted are assets controlled by the National Police and are used entirely for the implementation of organizational operations whose acquisition comes from funds whose use is restricted, such as funds from the management of the Non-BLU Police Hospital, health care funds, Jasa Raharja funds, FPU funds, capitation funds, parking fees, Samsat funds and other funds whose acquisition can be accounted for. The measurement/assessment of the acquisition value of these assets is guided by statutory provisions in the field of BMN management. The source document used is the official report on the recording of state property originating from funds whose use is restricted, made by Kasatker as the person responsible for managing these funds.

Decreasing asset

1. The application of depreciation of State Property in the form of Fixed Assets to all Central Government entities was implemented starting in 2013, in accordance with Decree of the Minister of Finance Number 53/KMK.06/2012 concerning the Application of Depreciation of State Property in the form of Fixed Assets to Central Government Entities.
2. Depreciation of Fixed Assets is an adjustment in value due to a decrease in the capacity and usefulness of a fixed asset.
3. Depreciation of fixed assets is not carried out on: Construction Land in Progress (KDP) Fixed Assets which are declared lost based on valid source documents or are in a condition of serious damage and/or obsolescence which have been proposed to the Property Manager for write-off
4. Calculation and recording of depreciation on fixed assets is carried out at the end of each semester without taking into account the residual value.
5. Depreciation of fixed assets is carried out using the straight-line method, namely by allocating the depreciable value of fixed assets evenly every semester over the useful life.
6. The useful life of fixed assets is determined based on the Decree of the Minister of Finance Number: 59/KMK.06/2013 concerning the table of useful lives in the context of depreciation of state property in the form of fixed assets in central government entities. In general, the useful life table is as follows:

Table 3 Classification of the Useful Life of Fixed Assets

Fixed Asset Group	The useful life
Equipment and Machinery	2 to 20 years
Buildings and Structures	10 to 50 years
Roads, Networks and Irrigation	5 to 40 years
Other Fixed Instruments (Modern Musical Instruments)	4 years

Long Term Receivables

1. Long-Term Receivables are receivables that are expected/scheduled to be received within a period of more than 12 (twelve) months after the reporting date.
2. Treasury Claims/Compensation Claims (TP/TGR) are assessed based on nominal value and presented at realizable value.

Other Assets

- a. Other Assets are government assets other than current assets, fixed assets and long-term receivables. Included in Other Assets are Intangible Assets and Restricted Cash.
- b. Funds that are restricted in use are funds managed by the National Police which are not part of APBN funds, used to support police operations consisting of: Health Maintenance Fund (DPK), Non-BLU Police Hospital Management Fund, Raharja Services Fund, Training Fund, Capitation Fund, Parking levies, Formed Police Unit (FPU) Funds, Samsat Funds, Public Service Funds and Assistance Funds (not grants). Funds whose use is restricted are measured based on the nominal value received using the gross not net principle and are disclosed in the Balance Sheet and Notes to the Financial Statements by containing details and explanations of the value received and the value of their use as well as the remainder of the receipt after deducting the value of their use.
- c. Intangible Assets (ATB) are stated at the net carrying value, namely the acquisition price after deducting accumulated amortization.
- d. Amortization of ATB with a limited useful life is carried out using the straight-line method and has a zero residual value. Meanwhile, ATB with an unlimited useful life does not carry out amortization.
- e. The useful life of intangible assets is determined based on the Decree of the Minister of Finance Number: 620/KM.6/2015 concerning the useful life in the context of
- f. Amortization of State Property in the form of Intangible Assets in Central Government Entities. In general, the useful life table is as follows:

Table 4.Classification of the Useful Life of Intangible Assets

Intangible Assets Group	Benefit Period (Years)
SoftwareComputer	4
Franchise	5
Licenses, Simple Patents, Brands, Industrial Designs, Trade Secrets, Integrated Circuit Layout Designs.	10

Economic Rights of Broadcasting Institutions, Ordinary Patents, Protection of Seasonal Plant Varieties.	20
Copyright of Works of Applied Arts, Protection of Perennial Plant Varieties	25
Copyright of Gol.II Creations, Economic Rights of Performers, Economic Rights of Phonogram Producers.	50
Copyright of Creations Gol.I	70

Obligation

- a. Liabilities are debts arising from past events whose settlement results in an outflow of government economic resources.
- b. Liabilities are classified into short-term liabilities and long-term liabilities.
 - 1) **Short Term Liabilities**
 - a. A liability is classified as a short-term liability if it is expected to be paid or due within twelve months after the reporting date.
 - b. Short-term liabilities include Debt to Third Parties, Accrued Expenditures, Unearned Income, Current Portion of Long-Term Debt, and Other Short-Term Debt.
 - 2) **Long-term obligation**
 - a. Liabilities are classified as long-term liabilities if they are expected to be paid or mature more than twelve months after the reporting date.
 - b. Liabilities are recorded at nominal value, which is the value of government obligations at the time the transaction first took place.

Equity

Equity is the difference between assets and liabilities in one period. Further disclosure of equity is presented in the Statement of Changes in Equity.

Evidence

Evidence (BB) is movable or immovable, tangible/intangible objects that have been confiscated by investigators for evidentiary purposes in investigations, prosecutions and examinations in court. BB is disclosed by detailing the number and type of BB without the nominal value of the evidence. The type of BB disclosed is BB that has economic value and benefits, guided by the National Police Chief's Regulation Number 8 of 2014 concerning Procedures for Managing Evidence in the Police Environment.

Accounting Guidelines for electricity, telephone and water expenses/expenses

- a. Subscription expenses for electricity, telephone and water services are recognized when the services have been received and can be measured reliably, namely when a bill containing the invoice amount is received.
- b. Service subscriptions for the month of the current year that have been received but have not been paid to partners are recognized as service subscription expenses on the LO and purchases of goods that have yet to be paid for on the Balance Sheet.
- c. At the beginning of the next fiscal year, a reverse journal entry is carried out.
- d. December bills received in January of the following year are used as source documents to record service subscription expenses for December of the current year.

Implementation of accrual-based SAP began in 2015, still requires improvements regarding regulations and application systems. In this regard, the Minister of Finance has stipulated several new regulations as a form of improvement to regulations related to the implementation of Accrual-Based SAP. The SAIBA application used by work units in preparing financial reports also continues to develop. Application updates are continuously carried out to improve the SAIBA Application so that it can produce accurate and informative financial reports. The results of interviews with PUSKEU employees of the National Police Headquarters, in 2015 the Financial Center of the National Police Headquarters did not use Accrual-Based SAP.

Discussion

The National Police Headquarters Financial Unit has managed its finances sourced from APBN and non-APBN funds well based on Perkap No. 22 of 2011 concerning the Administration of Financial Accountability within the Indonesian National Police. Where the financial management is based on transactions that occur in the Financial Sector Working Unit, starting with planning the withdrawal of funds until the funds can be disbursed based on the duties of each financial management official. The National Police Headquarters Financial Unit has presented financial reports based on an adequate internal control system, and the contents have presented information on budget implementation and

financial position appropriately in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number 225 /PMK.05/2016, by presenting 5 (five) financial reports, namely: Budget Realization Report (LRA), Balance Sheet, Operational Report (LO), Equity Changes Report (LPE), and Notes to Financial Reports (CALK). The Financial Report of the National Police Headquarters/PUSKEU does not provide a Cash Flow Report because this institution is not the State General Treasurer/State-Owned Company.

Through a comparison between the Financial Accountability of the National Police Headquarters Financial Center and National Police Chief Regulation no. 22 of 2011 concerning the Administration of Financial Accountability within the National Police of the Republic of Indonesia and the application of the accounting policy of the National Police Headquarters Financial Center to the Regulation of the Minister of Finance of the Republic of Indonesia Number 225/PMK.05/2016 concerning the Implementation of Accrual-Based Government Accounting Standards in the Central Government, it can be seen that from the table, all financial reports and accountability in accordance with applicable regulations.

4. CONCLUSION

The National Police's Central Financial Unit has carried out financial management well, in this case income and expenditure through the State treasury sourced from DIPA/APBN and non-APBN funds based on Perkap No. 22 of 2011 concerning the Administration of Financial Accountability within the Indonesian Police, more specifically Article IV concerning Management of State Finances within the Police. The PUSKEU Polri Financial Sector Working Unit has prepared and presented financial reports properly, presenting information on budget implementation and financial position appropriately in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number 225 /PMK.05/2016 concerning the Implementation of Accrual-Based Government Accounting Standards in the Central Government. The limitation in this research is that the written information in the regulations is very limited. There is no detailed explanation regarding the elements contained in the Regulation of the Minister of Finance of the Republic of Indonesia Number 225/PMK.05/2016. The regulations only explain in general terms the elements of preparing Financial Reports. This causes the data obtained to be limited. The financial management and reporting of the Financial Center/PUSKEU of the National Police Headquarters has carried out and implemented its Financial Accounting Policy well in accordance with applicable regulations, so that the Head of the National Police Financial Center should maintain and continue to develop in accordance with the established regulations.

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