

ASSISTANCE IN COORDINATING THE CONSOLIDATION OF ADDITIONAL OPD REPORTS

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Abstract

Consolidated Report is a report that brings together all financial reports made by all related OPDs in one government. In compiling consolidated reports, it is necessary to coordinate in preparing these reports, it is necessary to coordinate so that the reports prepared do not have discrepancies or discrepancies with those contained in the system. Continuous coordination and assistance will result in an efficient work cycle. The stages for preparing the consolidated report are regulated in Permendagri No 77 of 2020, Government Regulation Number 12 of 2019, Articles 189 to Article 193.

Keywords: Consolidation Report, Coordination, Assistance

INTRODUCTION

Field Work Practice (PKL) is a student activity carried out in the world of work that takes place in a company. Field Work Practice (PKL) can also be interpreted as an application of professional education from universities that combines educational programs with expertise programs obtained directly through the world of work, so that the results obtained are directed and can achieve a certain level of professional expertise. According to Suwinardi (2017) professionalism can be interpreted as a character that is manifested in a behavior, a goal in carrying out a profession that will produce the best quality in its work. Field Work Practice (PKL) itself must be taken by students of the National Education University (UNDIKNAS) as a graduation requirement according to the schedule given from universities.

Field Work Practice (PKL) is one of the academic activities that aims to train abilities, develop and practice the knowledge that has been learned during lectures. This activity is very useful, especially for students of the S1 Management Study Program at the National University of Education because students have gained experience and students already know how the situation and conditions in the world of work before later jumping directly into the world of work.

Field Work Practice (PKL) is an activity to apply knowledge directly to related fields in accordance with the knowledge that has been obtained during lectures. The purpose of PKL for students is to develop abilities and skills about making reports and processing data of a company where Field Work Practices take place and how and how to work in the company which will later become provisions for students if they work after graduating from college.

The Regional Finance Agency of Tabanan Regency (BAKEUDA) precisely on Jl. Pahlawan No. 19, Delod Peken, Tabanan which is an office in charge of organizing some regional authorities in the field of financial management, preparing the draft APBD, carrying out regional revenue collection, carrying out the function of regional general treasurer and carrying out other duties in accordance with policies set by the mayor based on applicable laws and regulations.

In order to achieve the goals of the office where the street vendor takes place, human resources are needed who are able to manage data from the office properly, in order to carry out duties and responsibilities in accordance with the apartment in an office that aims to maximize office operational activities which then become the benchmark and quality of the office. According to Susan (2019), human resources are the main element of the organization compared to other resources because human resources will control other factors. With superior human resources, an organization will be able to coordinate all the work or tasks it has, at BAKEUDA in the field of Accounting and Reporting the importance of superior human resources in order to be able to coordinate all incoming reports in the field.

IMPLEMENTATION METHOD

In the preparation of regional financial statements prepared by the Regional Finance Agency which will be submitted to the regional head for review, the preparation of these financial statements is made in order to fulfill the obligation to submit regional financial information which will be submitted to the Minister of Home Affairs and the Minister who organizes government affairs in the financial sector in accordance with the provisions of the law. The preparation of financial statements consolidates all expenditures and incomes from all OPDs related to the Regional Government. In making this report, all OPDs are required to deposit their respective financial statements to the Regional Finance Agency (Bakeuda), with the data provided to the Accounting and Reporting sector, consolidated reports can be prepared from all related OPDs.

Financial data deposited by OPD to the field of Accounting and Reporting must be adjusted to the data entered in the system so that in the process of preparing consolidated reports the data in the process there is no difference in the reports submitted manually and the data contained in the system. The existence of manual data and data contained in the system makes OPD must be careful in making their respective financial statements. Negligence in the preparation of OPD financial reports can result in consolidated reports that are not in sync with those in the system and make the compiling entity need to coordinate further with the relevant OPDs regarding matters lacking in the reports OPD provides.

Data submitted by OPD - OPD requires continuous coordination with the field of Accounting and Reporting so that in the preparation of the Report there is no difference in the data obtained and the consolidated report made can be completed appropriately and in accordance with what is contained in the system. According to JF Ginting (2019), coordination can be defined as a process of mutual agreement by binding various different activities or elements in such a way that on the one side all activities or elements are directed at achieving a predetermined goal.

RESULTS AND DISCUSSION

In the preparation of regional financial statements prepared by the Regional Finance Agency which will be submitted to the regional head for review, the preparation of these financial statements is made in order to fulfill the obligation to submit regional financial information which will be submitted to the Minister of Home Affairs and the Minister who organizes government affairs in the financial sector in accordance with the provisions of the law. The preparation of financial statements consolidates all expenditures and incomes from all OPDs related to the Regional Government. According to the Ministry of Finance (2018), consolidation is the process of merging accounts held by a reporting entity with other reporting entities. In making this report, all OPDs are required to deposit their respective financial statements to the Regional Finance Agency (Bakeuda), with the data provided to the Accounting and Reporting sector, consolidated reports can be prepared from all related OPDs.

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Based on Government Regulation Number 12 of 2019, Articles 189 to Article 193, government financial reporting in the implementation process is regulated through the following provisions:

Preparation of Local Government Financial Statements

Preparation of Local Government Financial Statements

Part 1 – Consolidated Working Paper Preparation

- 1) The Accounting Function in the Reporting Entity (hereinafter referred to as the Accounting Function) prepares worksheets with columns according to the number of SKPD and SKPKD as a tool to compile the Combined Balance Sheet of SKPD and SKPKD.
- 2) The Accounting function moves the data on the SKPD Balance Sheet and SKPKD Balance Sheet into consolidated working papers.
- 3) The Accounting Function creates a consolidated adjustment journal in the form of an elimination journal to delete transitory accounts, namely RK PPKD and RK SKPD. The elimination journal is a record in the consolidated working paper and does not affect the recording in the accounting entity.

- 4) The Accounting Function fills the Local Government Balance Sheet (consolidated) based on the SKPD Balance Sheet and SKPKD Balance Sheet as well as elimination journals.

Part 2 – Preparation of Consolidated Financial Statements

- 1) Based on the Balance Sheet after Adjustment, the Accounting Function composes:
 - a) Consolidated Budget Realisation Report (LRA)
 - b) Consolidated Operational Report (LO)
 - c) Consolidated Balance Sheet
 - d) Per Report Change of Equity (LPE)
 - e) SAL Change Report
 - f) Cash Flow Statement
- 2) The Accounting Function makes Notes to Financial Statements in accordance with the systematics and explanations in Accounting Policies and/or Government Accounting Standards.
- 3) PPKD submits the Regional Government Financial Statements that have been prepared to the Regional Head through the Regional Secretary.
- 4) The Regional Head makes a Regional Head Statement Letter stating that the management of the Regional Budget for which he is responsible has been carried out based on an adequate internal control system, government accounting standards, and in accordance with laws and regulations.
- 5) The Regional Head submits the Local Government Financial Report to the Audit Board.

In accordance with the provisions that have been determined, the field of Accounting and Reporting Compile Consolidated reports through data provided by related OPDs through previously provided working papers. OPD reports all financial activities to the Accounting and Reporting sector to prepare a Consolidated report, reports deposited in the form of Budget Realization Report (LRA), Operational Report (LO), Balance Sheet, Statement of Changes in Equity (LPE), Report of Changes in SAL, Statement of Cash Flows. All reports are matched with existing data in the system and evaluated so that the data in the system and the data deposited are the same and there are no discrepancies or differences in data.

To obtain the same data without any differences in the system, it is necessary to coordinate between OPD and the field of Accounting and Reporting. According to D Handayani (2019), coordination can ensure everyone's movement in the organization towards the same goal. This coordination is needed not to make it difficult to check the data obtained from OPD, in order to facilitate coordination of the need for assistance in checking every data deposited by OPD. This assistance helps and streamlines the coordination cycle in the field of Accounting and Reporting with all OPDs.

The balanced report is then deposited to the Regional Head through the Regional Secretary, the Regional Head then makes a statement letter that the management of the Regional Budget has been carried out in accordance with an adequate internal control system, government accounting standards, and in accordance with laws and regulations. After that, the Head of Daerah reported the financial statements of the regional government to the BPK.

CONCLUSION

The Accounting and Reporting Division prepares a Consolidated Report to account for the management of the Regional Budget which is the responsibility of the Regional Head. All OPD report all their Financial Activities or fund management carried out to the Accounting and Reporting field to prepare a Consolidated Report. The Need for Coordination Assistance for Consolidation of OPD Additional Reports serves to help coordinate reports submitted by all OPDs so that the data deposited is the same as the data contained in the system, this coordination assistance streamlines and helps validate the reports provided by OPD whether they are correct or incorrect.

This consolidated report is regulated in Permendagri No. 77 of 2020, with its implementation regulated based on Government Regulation No. 12 of 2019, Articles 189 to Article 193 which regulates the Regional Accounting work system in preparing consolidated reports containing all OPD financial management in the form of Budget Realization Reports (LRA), Operational Reports (LO), Balance Sheets, Equity Change Reports (LPE), SAL Change Statement, Cash Flow Statement. The deposited data is checked and coordinated back to all OPD so that the data stored is the same as the system and without any slight differences.

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