

## The Flow of Disbursement Regional Government Budget

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<b>E-ISSN</b> 2961-9904	<b>Abstract</b>
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<b>Volume 01 No 02 2022</b>	This is your opportunity to let readers know why you chose to study this topic or problem and its relevance. Let them know what your key argument or main finding is
<b>DOI:</b>	<b>Design/methodology/approach</b> - This is 'how' you did it. Let readers know exactly what you did to reach your results. For example, did you undertake interviews? Did you carry out an experiment in the lab? What tools, methods, protocols or datasets did you use?
<b>Received</b> 14 Oktober 2022	<b>Finding</b> - Here you can explain 'what' you found during your study, whether it answers the problem you set out to explore, and whether your hypothesis was confirmed. You need to be very clear and direct and give exact figures, rather than generalise. It's important not to exaggerate or create an expectation that your paper won't fulfill.
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## Introduction

Government Accounting Standards (SAP) are stipulated by Government Regulation No. 71 of 2010 concerning Government Accounting Standards in lieu of Government Regulation No. 24 of 2005, it is stated that Government Accounting Standards (SAP) are accounting principles established in preparing and presenting government financial reports. Government Accounting Standards are also stated in the form of Statements of Government Accounting Standards (PSAP) accompanied by an introduction to government accounting standards and prepared referring to the government accounting framework framework. Government Accounting Standards are used as a reference in compiling government financial reports, both central government financial reports and regional government reports.

According to Halim (2007: 23) that regional financial management is the whole activity which includes planning, implementation, administration, reporting, accountability, and regional financial supervision. Within the financial government there is an accounting system, as defined by the Government Accounting Standards accounting system is a systematic series of procedures, operations, equipment and other elements to realizing the accounting function from transaction analysis to financial reporting within government organizations.

In the regional accounting system, there is the APBD (Regional Revenue and Expenditure Budget) which is the regional government's annual financial plan approved by the Regional People's Representative Council and stipulated by regional regulations. According to Abdul Halim and Muhammad Syam Kusufi (2014: 98) based on Article 64 paragraph (2) of Law Number 5 of 1974 concerning the main points of government in the region, the APBD can be defined as a regional government financial operational plan, which on the one hand describes high expenditure -high to finance regional activities and projects in a particular budget year, and on the other hand describes estimates and sources of regional revenue to cover these expenditures.

The APBD consists of four components, namely First, Regional Revenue is the right of the regional government which is recognized as an addition to net worth. Second, regional expenditures are all regional obligations that are recognized as a reduction in the value of net assets in the relevant fiscal year period. Third, Surplus or Deficit is the difference between regional income and regional expenditure in the same fiscal year. And finally, regional financing is all receipts that need to be paid back or expenses that will be received back both in the current fiscal year and in the following fiscal year.

The APBD is a unit consisting of regional revenues, expenditure areas, and regional financing, all regional government revenues and expenditures in the form of money, goods and services in the relevant year's budget must be budgeted in the APBD. Use of the Budget (PA) or User Authority (KPA), will hold the authority to use the budget at the State Ministries/agencies and users of budgetary powers officials who obtain power from budget users, may carry out some of the powers and responsibilities of budget users at the relevant State Ministries/institutions . Everything is done as a manifestation of the government's tasks in certain fields which are carried out in order to achieve national development goals.

According to Article 15 paragraph (5) and Article 20 paragraph (5) of Law Number 17 of 2003, it is determined that the Regional Revenue and Expenditure Budget (APBN/APBD) approved by the House of Representatives/Regional People's Representative Council (DPR/DPRD) detail down to organizational units, functions, programs, activities and types of spending. Budgeting activities themselves are also supervised by the Regional Financial and Asset Management Agency (BPKAD) where the BPKAD is a government agency that carries out regional financial and asset management, all activities ranging from budgeting, disbursement, to local government financial reporting are supervised by the BPKAD.

Disbursement of funds is an act or activity of channeling, issuing, implementing, or activities allowing to withdraw funds in the form of cash provided for a particular purpose. In accordance with Minister of Finance Regulation Number 169/PMK.01/2012 article 30, the fund disbursement section has several tasks, one of which is to carry out the fund disbursement process by issuing a Fund Disbursement Order.

An Order for Disbursement of Funds, which is often referred to as an SP2D, is an order issued by the State Treasury Service Office as the State General Treasurer for the execution of Expenditure Expenses on the State Budget based on a Payment Order. An Order for Disbursement of Funds can be issued if the work unit has fulfilled the requirements specified in accordance with standard operating procedures by submitting an Order for Payment. A Letter of Order for Payment submitted by one verb to the KKPN is used as the basis for an Order for Disbursement of Funds.

In the context of realizing good governance in the administration of state government, since a few years ago the Reform of Government Financial Management has been introduced, this reform has received a strong legal basis with the passing of Law no. 17 of 2003 concerning State Finance, Law no. 1 of 2004 concerning the State Treasury, and Law no. 15 of 2004 concerning Examination of State Financial Management and Responsibility.

With the issuance of three packages of laws and regulations in the field of state finance, the state budget management system in Indonesia continues to change and develop in accordance with the dynamics of public sector management. Therefore, developments in state financial management should not be aimed at the interests, benefits, and short-term desires of certain elite parties in the state and society. State financial management that manifests itself as the basis and concept for the prospects for the Indonesian state. The combination of pluralism and national unity must be a logical characteristic that regulates the management of state finances, so that the concept of regional autonomy as a basis for the independence of legal entities as a basis, and the state as a basis that must be properly formulated and support state activities.

## **Literature Review**

### *Government Accounting Standards*

Epi Endriani (2011: 12) states that the definition of accounting can be viewed from two points of view, namely from the point of view of accounting users and the point of view of accounting activity processes. The definition of accounting from the point of view of accounting users is a scientific discipline or service activity that provides the information needed to carry out activities efficiently and evaluate the activities of an entity or transaction that is financial in nature (financial). The definition of accounting from the point of view of the accounting activity process is that accounting is a financial information system that produces reports to interested parties regarding economic activity and the condition of institutions or work units.

According to Government Regulation no. 71 of 2010 concerning Government Accounting Standards Article 1 no 3 states that Government Accounting Standards (SAP) are accounting principles that are applied in preparing and presenting government financial reports.

Government Regulation no. 71 of 2010 followed up by Regulation of the Minister of Home Affairs (Permendagri) Number 64 of 2013 concerning the Application of Actual-Based Government Accounting Standards implementing that the Regional Government Accounting System (SAPD) is regulated by governor/regent/mayor regulations referring to the general government accounting standard guidelines. The scope of Pemendagri consists of: Local government accounting policies Local Government Accounting System (SAPD), and Standard Chart of Accounts

What is meant by the Regional Government Accounting System (SAPD) is a systematic series of procedures, organizers, equipment and other elements to realize the accounting function from transaction analysis to financial reporting within the local government organization. Meanwhile, what is meant by the Chart of Standard Accounts is the codification and classification related to financial transactions that are arranged systematically as a guideline in implementing the budget and reporting local government finances.

Furthermore, based on Minister of Home Affairs Regulation (Permendagri) Number 64 of 2013 concerning Application of Actual-Based Government Accounting Standards to Regional Governments, hereinafter abbreviated as SAPD, consists of Regional Financial Management Officer Accounting System (PPKD) and Regional Work Unit (SKPD) accounting system. PPKD is the head of the work unit for managing regional finances who has the task of carrying out APBD management and acting as regional general treasurer whose one of his jobs is preparing regional financial reports within the framework of accountability for APBD implementation to implement these two systems must first establish a Standard Account Chart (BAS).

The PPKD accounting system includes techniques for recording, recognizing and disclosing LO-income, expenses, LRA-income, expenditures, transfers, financing, assets, liabilities, adjustments and corrections, preparing local government financial consolidated reports. SKPD accounting system includes techniques for recording, recognizing and disclosing LO-income, expenses, LRA-income, expenditures, assets, liabilities, adjustments and corrections as well as preparation of SKPD financial reports. Thus, the SKPD accounting system is compiled annually and submitted to the PPKD to then be compiled into a collection of financial reports for each SKPD and PPKD reports, to become Regional Government Financial Reports (LKPD). Submission of financial reports from SKPD to PPKD to be poured into local government financial reports. this reporting Of course, through a precise and clear mechanism and schedule, to avoid delays.

#### *Regional Financial Management*

According to Halim (2007: 23) that regional financial management is the whole activity which includes planning, implementation, administration, reporting, accountability and supervision of regional finances. Based on Law Number 23 of 2014 concerning Regional Government in article 283 it is stated that regional financial institutions are an inseparable part of the administration of government affairs which are the authority of the regions as a result of filing government disputes.

Regional Financial Management is carried out in an orderly manner, complying with the provisions of laws and regulations, efficiently, economically, effectively, efficiently, transparently and responsibly by taking into account the sense of justice, propriety and benefits for the community. For the accountability of regional financial management at the end of each fiscal year the regional head is required to submit a report on the use of regional finances to DPRD which has been audited by BPK based on accrual-based SAP.

Thus it can be concluded that local governments are required to carry out the process of recording, classifying, summarizing, reporting and analyzing financial data of an entity in an orderly, transparent, accountable manner.

as part of financial accounting activities and regional financial reports regarding the APBD each fiscal year. The regional financial report is the submission of the draft regional regulation on accountability for the implementation of the APBD which is submitted by the Regional Head to the DPRD no later than 6 months after the end of the fiscal year.

#### *Regional Revenue and Expenditure Budget (APBD)*

he Regional Budget or better known as the APBD is one of the main parts of government policy in an effort to improve service and welfare of the people in the region. Based on Article 64 paragraph (2) of Law Number 5 of 1974 concerning Fundamentals of Governance in the

Regions, the APBD is defined as the regional government's financial operational plan, namely the party that describes the highest expenditure estimates to finance regional activities and projects in a certain budget year, and on the other hand, estimates of revenue and regional revenue sources are described to cover the intended expenses.

According to Setyono and Wiratman (2007: 292) it is hoped that the regional budget can be interpreted as a regional financial plan for one year regarding expenditure and sources of income. Conceptually, a budget is a planning document that contains an agreement between the executive and the legislature in the financial sector. definition

APBD according to J. Wajong (1962: 81) is a financial work plan (Financial work plan) made for a certain period of time when the legislature gives credit to the executive body to carry out financing to meet the needs of regional households in accordance with the design that forms the basis (groundslag) establishment of the budget, and which shows all income for the expenditure earlier.

According to the Regulation of the Minister of Home Affairs Number 13 of 2006, the APBD is defined as an annual regional government financial plan that is approved and mutually agreed upon by the regional government and the DPRD as well as being stipulated by regional regulations.

#### *Regional Budget Functions*

Based on Law Number 33 of 2004, the function of the regional budget or APBD concerns the functions of authority, planning, supervision, allocation and distribution. This function, based on the point of view of state administration, is grouped into three main functions, namely Planning Tool (Policy Making) The function of the budget is as a guideline for local governments in managing the area, especially regional finance for the next period. The main tasks in the planning function consist of 2 activities, namely: Allocating potential regional economic resources and APBD preparation process. Activity Implementation Tools (government performance management and control) this function has an emphasis on measuring the efficiency of government performance during a certain period. Duties in the implementation function consist of: Performance benchmarks and standardization, Execution of the budget in accordance with accounting principles.

#### *Means of Monitoring/Control (financial control)*

The supervisory function itself focuses on fulfilling the elements of legality and justice from all local government activities. as a countermeasure tool to avoid mistargeting in allocating budgets in other fields that are not a priority. The tasks in the supervisory/control function are: Publish regional financial reports or commonly known as regional head accountability reports, perform control at the level of strategic planning, routine task control, and management control over individuals or entities within the organization.

#### *APBD Legal Basis*

The APBD is prepared as a guideline for revenue and expenditure for state administrators in the regions within the framework of regional autonomy and for increasing the prosperity of the people. With the budget in

In the implementation of regional government, waste, fraud, and mistakes will be better known and can be avoided. APBD itself has a legal basis in the administration of regional finance and the preparation of the APBD itself. The following is the legal basis for the APBD, namely: law Number 32 of 2003 concerning Regional Government, law Number 33 of 2003 concerning Financial Balance between Central and Regional Governments, PP No. 105 of 2000 concerning Regional Financial Management and Accountability, decree of the Minister of Home Affairs No.

29 of 2002 concerning Guidelines for Management, Regional Financial Accountability and Procedures for Supervision, Preparation and Calculation of APBD.

#### *Regional Budget Forming Components*

In regional financial management activities, the APBD is a very important part for the PPKD or SKPD for each region, the following are the components that make up the APBD, namely: income

The first component in the formation of the APBD is the perception that the budget is made by looking at changes in the various components of income. Its main income comes from three sources, namely: regional Own Revenue (PAD)

Regional Own Revenue consists of regional taxes, regional levies, separated regional wealth management results and other legitimate regional original revenues. Transfer of Income. Transfer Income is divided into 2 parts, namely:

Central Government Transfers consist of Balancing Funds, Regional Incentive Funds, Special Autonomy Funds, Privileges Funds, and Village Funds. Central Government transfer allocations are carried out in accordance with statutory provisions. Inter-Regional Transfers consist of Revenue Sharing and Financial Assistance. Profit Sharing Revenues are funds originating from Regional Revenues that are selected for other Regions based on certain proportion figures in accordance with statutory provisions.

#### *Other legitimate Regional Revenues*

Other legitimate regional original revenues are regional revenues other than regional taxes, regional levies, and regional wealth management results which are separated by object, object details and sub object details in accordance with statutory provisions.

It should be noted that the average regional government requires balancing funds, which is around 80-90%, so the source of regional government income in each area is reliable (dependence).

#### *Shopping*

This forming component is the part that will show the development of total spending in a three-year period. Furthermore, it will show changes in the type of spending so that it can be seen if there is one component that changes to other components. Economic expenditure classification is divided into 10 (ten) categories, namely:

##### *Employee Expenditures*

Spending staff used to budget prices set in accordance with statutory provisions. Compensation is given to regional heads/deputy regional heads, DPRD leaders/members, and ASN employees.

##### *Shopping for goods and services*

Expenditure on goods and services is used to budget for the procurement of goods/services whose value is less than 12 (twelve) months, including goods/services to be delivered or sold to the public/other parties. Expenditure on goods and services is described in objects of goods expenditure, services expenditure, maintenance expenditure, shopping trips services, and Expenditures of Money and/or Services to be given to Third Parties/Other Parties/Society.

##### *Capital Expenditures*

Capital expenditure is a budget expenditure for the acquisition of fixed assets and other assets that provide benefits for more than 1 (one) accounting period.

##### *Shop Flowers*

Interest expenditure in the form of interest expenditure on loan debt and interest expenditure on bond debt. Regional governments that have debt interest payment obligations are budgeted for their payments in the APBD of the relevant fiscal year. Interest spending is

used to budget for debt interest payments that are not worth paying for the principal debt obligations, which are budgeted for payment in the APBD of the relevant fiscal year.

#### Subsidy Spending

Expenditure subsidies are used to budget for expenditure subsidies so that the selling prices of products or services produced by state-owned enterprises, BUMDs and/or private-owned enterprises comply with statutory provisions, so that they are affordable to the public.

#### Grant Shopping

Grant spending is given to the Central Government, other Regional Governments, state-owned enterprises, BUMD, and/or agencies and institutions, as well as social organizations with Indonesian legal entities, whose designations have been specifically determined, are non-mandatory and non-binding, and not continuously every fiscal year, unless otherwise determined in accordance with the provisions of laws and regulations.

#### Shopping for Social Assistance

Social assistance spending is used to budget for the provision of assistance in the form of money and/or goods to individuals, families, groups and/or communities which are not continuous and fraudulent in nature which aims to protect against the possibility of social risk occurring, except in certain circumstances it can be sustainable.

Revenue Sharing Expenditures to the Province/Regency/City and Pemdes Revenue sharing expenditures are used to budget revenue sharing sourced from provincial revenues to districts/cities or district/city revenues to village governments or certain regional government revenues to other regional governments in accordance with invitation regulations.

#### Expenditure on Financial Assistance to Provinces/Districts/Cities and Pemdes

Financial expenditure assistance provided to other regions in the context of regional cooperation, equity in increasing financial capacity, and/or other specific purposes.

#### Unexpected Shopping

Unexpected spending is budget expenditure at the expense of the APBD for emergency needs including urgent needs that cannot be predicted in advance.

#### Surplus or Deficit

Surplus or Deficit shows the actual receipts, expenditures, surplus/deficit in a period of three years. In general, from this section it can be seen that "surplus/deficit" nationally. However, unlike the private sector, a surplus that is too large is not expected because this indicates that the local government is not providing optimal public services and is not utilizing funds properly and optimally.

#### Financing

The financing section is the last section which describes local government financial transactions intended to cover the difference between revenue and spending areas.

#### Budget Sources

Running a regional government is supported by good financial system management, especially in the area of income, the following are APBD sources, namely:

#### Retribution

Retribution is considered as an additional source of revenue, its main purpose is to increase efficiency by providing information on demand to public service providers, and ensure that what is provided by public service providers is at least an additional (marginal cost) cost to the public. There are three types of fees, namely: (1) retribution for certain permits (service fees) such as issuance of licenses (wedding, business, motorized vehicles) and various fees set by the local government to improve services (2) Public service charges (public prices) are local government revenues from the sale of private goods and services (3) Business service levy (specific benefit) in theory is a way to obtain benefits from contrasting taxpayers, such as fuel tax or land and building tax.

### *Regional Income*

Local taxes can be divided into 2, namely provincial taxes and regency/city taxes. For example motor vehicle tax, tax motor vehicle fuel, hotel taxes, restaurant taxes, entertainment taxes, and others. Regional levies, for example, levies for health services, cleaning, and others.

The results of separated regional wealth management, for example dividends and regional equity participation in third parties, Other legitimate regional revenues, such as demand deposits, interest income, commissions, deductions, balancing funds, which consist of profit-sharing funds, general allocation funds, special allocation funds and other income such as grants and emergency fund income.

APBD independence Closely related to PAD independence. This is because the greater the source of income from the regional potential, the more flexible the region will be to accommodate the interests of the community. Where are the interests of the community without the content of the interests of the central government which are not in accordance with the needs of the people in the regions.

The book on Grants and Social Assistance Sourced from the APBD can also be a reference in the framework of understanding understanding and guidance for regional financial managers in providing, budgeting, implementing and administering, reporting, being accountable and reporting and evaluating grants and social assistance.

### *Land and Building Tax*

Property tax (PBB) has an important role in terms of local government finances, local governments in most developing countries will be able to manage their finances but property rights related to tax property. If local governments are expected to regulate a significant part of the financial services sector (eg education, health), as they should they will need access to more elastic revenue sources.

### *Excise tax*

Excise taxes have significant potential for regional revenue sources, especially for reasons of administration and efficiency. Especially the excise tax on vehicles. The tax is clearly exploitable more than is usually the case in most countries from an administrative perspective in the form of a fuel tax and an auto tax. Fuel taxes are also related to road use, and external effects such as vehicle accidents, pollution and congestion.

Privatization of toll roads could in principle serve a tax benefit function, based on features of the age and size of the vehicle engine (older, bigger cars usually contribute more to pollution), the location of the vehicle (cars in cities add to pollution, and congestion), the driver note (20 percent of the driver is responsible for 80 percent of accidents), and especially the wheel weight of the vehicle (higher vehicle weight does more damage to the road, and requires more expensive roads to build).

### *Income Tax (Personal Income Tax)*

Among the few countries where sub-national governments have a large spending role, and are largely fiscally autonomous are the Nordic countries. This regional income tax is basically imposed at a fixed rate. At the regional level a tax base is established which is equal to the national income tax and is collected by the central government.

### *Profit Sharing Fun*

According to PP No. 55 of 2005 Article 19 Paragraph 1, revenue-sharing funds (DBH) consist of taxes and natural resources. Tax DBH includes Land and Building Tax (PBB), Land and Building Rights Acquisition Share (BPHTB), and Income Tax. Meanwhile DBH of natural resources includes mining, general mining, fisheries, oil mining, gas mining, and geothermal mining.



The amount of DBH is as follows: The amount of revenue sharing from the United Nations with a balance of 10 percent for the regions. The amount of state revenue-sharing funds is from BPHTB with a balance of 20 percent for the government and 80 percent for the regions. The amount of income tax revenue-sharing distributed to the regions is 20 percent. Profit-sharing funds from natural resources are determined respectively in accordance with laws and regulations.

#### General Allocation Fund

General allocation funds (DAU) are funds originating from the APBN, allocated with the aim of equal distribution of financial capacity among regions to finance their expenditure needs in the context of implementing decentralization. The way to calculate DAU according to the provisions is as follows:

DAU is determined to be at least 25 percent of domestic revenue stipulated in the APBN. The DAU for provinces and districts/municipalities is set at 10 percent and 90 percent respectively of the general allocation funds.

The DAU for a regency or city area is determined based on the addition of the general allocation fund for the regency or city area determined by the APBN with the portion of the regency or city area. The portion of the regency or city area as referred to above is the proportion of the weight of the regency or city area throughout Indonesia. DAU for a region is determined by the size of a region's fiscal gap, which is the difference between regional needs and regional potential.

#### *Special Allocation Fund*

According to Law No. 33 of 2004, special allocation funds (DAK) are funds sourced from APBN revenues selected in certain regions. The purpose of DAK is to help fund special activities which are regional affairs and in accordance with national priorities. These special activities are: Needs that cannot be met by general allocation. Needs that are national commitments or priorities.

#### Other Legitimate Regional Revenues

Furthermore, in accordance with Government Regulation Number 105 of 2000 concerning a Regional Financial Management it is said that regional income is a regional government right that is recognized as an addition to net worth. Regional revenue is money that enters a region within a certain period from a certain budget.

In Law Number 25 of 1999 Article 21 states, that an expenditure budget in the APBD cannot or cannot exceed the revenue budget. The financing also encourages the regions to be able to increase their spending efficiently.

In line with this, Government Regulation Number 105 of 2000 concerning Regional Financial Management stipulates that the amount of expenditure budgeted in an APBD is an upper limit for each type of expenditure.

#### **Research Methodology**

The research object in this final assignment is the researcher entitled Procedure for Disbursement of Regional Revenue and Expenditure Budget Funds at the BPKAD of Serang Regency. The research time that the author spent 2 months starting from October 25 to December 28 2021. The choice of this agency as the object of research was because the researcher wanted to know whether the process of disbursing the Regional Revenue and Expenditure Budget (APBD) funds was effective and what obstacles were experienced during the process of disbursing Regional Budget (APBD) funds.

The final assignment writing method used is a method that is appropriate to this research, namely a qualitative descriptive one. This method is considered the most appropriate for dissecting the various issues that are being studied, namely knowing how the process of disbursing APBD funds at BPKAD Seang Regency. Descriptive method is a research method that aims to describe a phenomenon that occurs both now and in the past. Neither does this research there are various engineering or a changing process contained in the independent variables, but are as they are (Syaodih, 2008)

Furthermore, qualitative research methods are research methods based on the philosophy of postpositivism, used to research on natural object conditions, (as opposed to experiments) where research is a key instrument, data collection techniques are carried out by triangulation (combined) data analysis is inductive/qualitative, and the results of qualitative research emphasize meaning rather than generalization (Sugiyono, 2012:9)

The types of data used by the author are primary data and secondary data, while the explanation regarding these sources is as follows:

Primary data, namely data obtained from direct research results empirically to direct actors or those directly involved with the object of research, the data is then collected and processed by the researchers themselves.

Secondary Data, namely data that is not directly related to the research problem but data supports to obtain data. Secondary data in this study are in the form of books, documents, articles, internet sites, literature, journals both theory and data related to problems in research

This study uses several data sources in data collection. According to Arikunto (2010) the source of research data is the subject from which data can be obtained. The source of the data used comes from the field (survey) and literature (Library). The explanation of these sources is:

Direct Research (Field Research) Field Study is to carry out direct processing to obtain data intended for the preparation of the final project.

Library Research (Library Research) That is a technique of collecting data from various relevant library materials (references) and studying those related to the issues to be discussed. The data obtained through a literature study is a source of information that has been found by experts who are competent in their respective fields so that it is relevant to the discussion being studied. In conducting this literature study, the authors attempted to collect data from several references.

Data collection methods are used to collect data according to research procedures so as to obtain the required data. According to Sugiyono (2012) Data collection techniques are the most strategic step in research, namely collecting data. To collect the necessary data, the authors use several methods, namely: observation, interview, documentation Method

## **Finding**

### *Disbursement of APBD Funds*

Direct disbursement of funds is the payment of funds processing carried out by the KPPN to the entitled party or partners based on the SPM-LS issued by the PA/PA Authority on behalf of the entitled party according to valid proof of expenditure. Aspects related to the process of disbursing APBD funds according to the Director of Treasury Regulation Number 66/PB/2010 are:

Spending Treasurer

The Expenditure Treasurer is the person appointed to receive, store, pay, administer and be responsible for money for state expenditure purposes in the context of implementing the State Budget at the satker office of the State Ministry/institution.

#### Budget Users

Budget Users are Ministers/heads of institutions or their proxies who are responsible for managing the budget at the relevant state Ministries/Institutions.

#### Work Unit (satker)

Work Unit (satker) is an agency or service/agency that is determined to carry out the activities of the relevant State Ministries/Institutions.

#### Payment Request Letter (SPP)

Payment Request Letter (SPP) is a document created/issued by an official responsible for implementing activities and submitted to the Budget User/Budget User Authority or other officials appointed as employers to be forwarded to the relevant SPM issuer.

#### Payment Order ( SPM )

Payment Order (SPM) is a document issued by a Budget User/Budget User Authority or other officials appointed to disburse funds sourced from DIPA or other equivalent documents.

#### DIPA

DIPA is a control implementation document made by the Minister/head of Institution or work unit and ratified by the Director General of the Treasury or the Head of the Regional Office of the Directorate General of Treasury on behalf of the Minister of Finance and serves as a basis for taking actions that result in the expenditure of funds at the expense of the APBN as well as supporting documents for accounting activities government .

#### Order for Disbursement of Funds

An Order for Disbursement of Funds is an order issued by the KPPN as the proxy for the State General Treasurer for the implementation of APBN expenses based on the SPM. The disbursement of APBD funds includes various processes and provisions that have been determined. The process for disbursing APBD funds is as follows:

After the approval of the Regional Apparatus Work Unit (SKPD) contained in the Budget Implementation Document (DPA-SKPD) the next process is the implementation of SKPD programs and activities in accordance with the Work Plan and Budget (RKA-SKPD), so that they are in accordance with the budget set out in the control framework. and orderly regional financial management. Based on the SPD (Letter of Provision of Funds) issued by the BUD, the first job performed by the expenditure treasurer is to submit a SPP (Request for Payment) to the PA (Budget User) through the Financial Administration Officer (PPK-SKPD). If the SPP has been approved and authorized, the next stage is the issuance of the SPM by the Budget user official. The SPM that has been signed is then submitted to the BUD as the authority that will disburse funds to issue the SP2D.

#### Disbursement Effectiveness

The effectiveness of the Procedure for Disbursing Regional Budget (APBD) funds is measured based on the duration or duration of the disbursement, that is, if the disbursement of funds can be carried out in 1 (one) working day based on the Regulation of the Director General of the State Treasury No. Per-66/PB/2005 concerning the mechanism of Payment Implementation On the Burden of the State Revenue and Expenditure Budget.

According to Chivickas in Sjamsuddin (2015 253) to be able to improve the economy and be able to produce an effective and efficient product as desired by. Dwiputrianti also revealed the importance of the auditor in knowing the level of success of a public sector in applying the principles of accountability, effectiveness, efficiency and transparency.

#### Disbursement Constraints

Constraints that are often experienced during the process of disbursing APBD funds are as follows: (1) delays in the submission process or when submitting a time that is almost up with predetermined regulations, for example when issuing a GU/PU you have to make an SPP or SPM with 2 days but when submitting a time that is almost up or expired so it is rejected or failed to disburse (2) There are errors in the account code in terms of payment, for example the account code should be this one but the submission requested a different one, resulting in an error in the disbursement process (3) Not paying attention to the cash budget, for example, in January it was disbursed with a nominal value of 5 million, but during the OPD submission process it asked for more than the predetermined cash budget.

#### Conclusion

Based on the results of research and data analysis on the Procedure for Disbursement of Regional Revenue and Expenditure Budget Funds at the BPKAD of Serang Regency, it can be interpreted that: (1) The disbursement of APBD funds at the Serang Regency BPKAD is in accordance with laws and regulations, regulations of the minister of home affairs, regulations of the director general of the treasury, and regional regulations that have been stipulated by the regent. (2) The obstacles that are often experienced by PPKD/SKPD lie in the process of submitting funds which is almost finished causing the SPP/SPM to expire, errors in inputting account numbers and lack of attention to the predetermined budget.

Based on the results of research findings and data analysis and the constraints found, it is hereby conveyed the following suggestions: (1) It is necessary to pay attention to the time in the disbursement process so that there is no rejection of the application. (2) Accuracy in the process of inputting the account code and paying attention to the budget that has been determined by the regulations that have been set. (3) To other researchers, it is suggested to conduct similar research with a wider research scale to obtain more accurate research results.

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