

Analysis of Implementation of *Sistem Akuntansi Instansi Berbasis Akrual* (SAIBA): A Case Study on the Central Jakarta Work Unit of the Ministry of Religious Affairs

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Abstract: This study aims to analyze the problems that occur in the application of SAIBA in the Central Jakarta Work Unit of the Ministry of Religious Affairs (Kemenag Satker Jakarta Pusat). This study employed the qualitative methods with a case study approach to analyze the problem and solution in the application of SAIBA at the Central Jakarta Work Unit in 2016. Based on the results of interviews, it can be concluded that there are problems of procedure. The problems of procedure are in the forms of non-real-time SPM and SP2D data input, data input error of SPM, delayed collection of LPJ, and employees' competence not supporting financial reporting process. The problem solving include verifying the SP2D data input process, developing the SPM application, conducting training on technical guidance which contains materials about compilation process of financial and technical report of application of SAIBA.

1 INTRODUCTION

The Central Jakarta Work Unit of the Ministry of Religious Affairs (Kemenag Satker Jakarta Pusat) is one of the works units obliged to implement SAIBA in efforts to arrange the financial reports in compliance with the prevailing Government's Accounting Standards (SAP). Upon the auditing of the financial report of the Ministry of Religious Affairs, the Financial Audit Board (BPK) gave the qualified opinion (WDP), the opinion of which improved in 2016 to become WTP. This is the key for the success of financial reporting in the Ministry of Religious Affairs in earning the unqualified opinion (WTP).

SAIBA is a form of the initiatives of the Ministry of Finance expected improves the accounting report at the state institutions or ministries. SAIBA is expected to improve the implementation and some adaptation and collaboration with other parties are required. Meanwhile, although the BPK audit to the financial report of the Ministry of Religious Affairs shows an improved opinion in 2016, the Kemenag Satker Jakarta Pusat as a work unit of the Ministry of Religious Affairs constantly have the problems of SAIBA implementation. Therefore, the researchers

would like to have an in-depth analysis of the procedural problems in the application of SAIBA at the Kemenag Satker Jakarta Pusat and identify the possible solution. Considering that it earned an improved opinion in 2016, the Kemenag Satker Jakarta Pusat is included in the study because the Kemenag Satker Jakarta Pusat has arranged the financial report compliant with the SOP. However, they have not realized the SOP stipulated in the PMK 225 of 2016 on the Application of Government's Accrual-Based Accounting Standard at the Central Government and the Kemenag Satker Jakarta Pusat being at the lowest level of the hierarchy of the Ministry of Religious Affairs. It is expected that proses of the development of the financial report at the work unit level can improve the capacity in the proses the development of the financial report.

Based on the aforementioned description, the following problems can be formulated: (a) what are the procedural problems in the application of SAIBA at the Kemenag Satker Jakarta Pusat? (b) What are the solutions for the procedural problem in the application of SAIBA at the Kemenag Satker Jakarta Pusat? The researchers limit the scope of the research in the application of SAIBA at the

Kemenag Satker Jakarta Pusat in 2016. This research will focus on the analysis of the procedural problem in the application of SAIBA at the Kemenag Satker Jakarta Pusat in 2016.

2 THEORETICAL FRAMEWORK

Romney and Steinbart (2012) suggests that system is a set of two or more interrelated and interacted components to reach a particular objective. Most of systems consist of smaller subsystems that support the larger system. Each subsystem is designed to reach one or more organizational purposes. Subsystem cannot be changed without careful consideration to the effect on other subsystems and the system as a whole. Conflicting goals will result when the objectives of the goals of one subsystem is not compliant with other subsystems or with the whole system. Compliance of objective will result when a subsystem successfully reach its objective while contributing to the achievement of the organizational goals. The larger the organization and the more complicated the system, the more difficult to reach the expected objectives.

Warren et al. (2005) define accounting as a method or procedure to collect, clarify, summarize, and report the firm's operation and finance. Mulyadi (2001) defines the accounting system as the organization's forms, notes, and reports coordinated in such a way to provide financial information to facilitate the management in managing the firm. Romney and Steinbart (2012) defines that Accounting Information System combines, records, stores, and process the data to result in the information required by the decision makers. Information is needed by persons, procedure, instruction, data, software, information technology infrastructure, internal control, and securitization. Mulyadi (2008) reveals that accounting information system is a form of information systems intended to provide information for business managements, improve the information provided by the existing system, and improve the accounting control and internal audit.

The existence of information system in the form of an application will facilitate the work and minimize the error level in the development of the financial report. Such risk of mistyping, miscounting, and account misclassification can be minimized with the application. Later, the provided information will be more accurate and valid. Valid information will facilitate the unbiased decision making (Ribeiro and Prativiera, 2014). The use of information technology will minimize mistakes or

errors resulting from one's carelessness and inability in the development of the financial report (Zahroh, 2012).

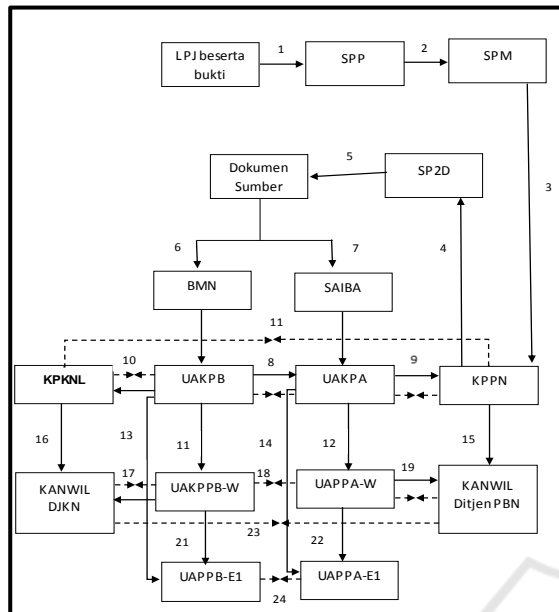
According to the Finance Minister's Regulation No. 215 of 2016 on Accounting System and Central Government's Financial Reporting, SAIBA is defined as a set of manual or computerized procedure ranging from data collection, recording, summarizing, and reporting of the financial position and operation. SAIBA is an accounting procedure applied in the state ministries / institutions. The application of SAIBA includes the processing of transaction of finance, goods, and other kinds to result in a beneficial and useful financial report.

The application of SAIBA in the government's financial reporting changed from cash basis to accrual basis in 2015. SAIBA consists of Financial Accounting System (SAK) and Management Information System (SIMI and State-Owned Goods Accounting (BMN). SAK is designed to result in the financial report of the Work Unit. The report includes Budget Absorption Report (LRA), Balance Sheet, Operational Report (LO), Equity Change Report (LPE) and Remark on Financial Report (CALK). BMN is a system that reports the information on fixed asset, supplies, and other assets for the development of the balance sheet, state-owned goods report, and other managerial reports.

The hierarchical establishment of the Accounting and Reporting Unit ranging from UAKPA, UAPPA-W, UAPPA-EL, to UAPA, as well as the Reporting Accounting Unit of BMN has not been absolutely implemented in all state ministries / institutions. The establishment of the Accounting and Reporting Unit has to adjust to such unique characteristics of the respective ministries / institutions as the organizational structure of the ministries / institutions. The following figure illustrates the mechanism of the development of the financial report at the level of UAKPA.

Figure 1 shows that the financial reporting mechanism at the work unit of UAKPA starts from the state budget spent by the divisions in charge of carrying out public service programs. The state budget spent on the service programs is reported in the Accountability Report (LPJ) that will be submitted to the Treasurer. The LPJ has to include the valid documents such as invoice, receipt, tax bill, etc. Upon the receipt of the LPJ and the enclosed documents, the Payment Request (SPP) is issued and submitted to the department of SPM. The department of SPM will issue a Payment Instruction (SPM) to KPPN for approval. Based on the SPM, the KPPN will issue a Fund Clearance Instruction (SP2D) for the Work Unit.

Figure 1: Mechanism of Financial Reporting in Work Unit



Source: Data of PMK 215 in 2016



Based on the SPM and SP2D, the work unit will input the data to SAIBA and BMN. The transaction recorded to the SAIBA includes the financial transactions resulting in LO, LPE, LRA, Balance Sheet, and CALK. Meanwhile, BMN recorded and accounted all transactions of fixed assets, supplies, and other assets. The reports in BMN and SAIBA undergo internal reconciliation for the transactions of fixed assets, supplies, and other assets. BMN report is incorporated in the balance sheet prepared by SAIBA. After the two reports are consolidated, the reports are submitted to the KPPN to undergo external reconciliation. Reports are reconciled by matching the SAIBA reports with the database of the KPPN. The Database of the KPPN derives from the SPM and SP2D already developed in the fund invoicing and clearance phase. Reconciliation with KPPN is made every month.

Every semester the UAKPA reports to the regional office of UAPPA-W. The report includes LO, LPE, LRA, balance sheet, and CALK. Every month the BMN performs external reconciliation with the State-Property Service and Auction Office (KPKNL) concerning the reports of fixed assets, supplies, and other assets. Every semester BMN reports fixed assets, supplies and other assets to the Regional Auxiliary Unit of Property Users (UAPPB-W). The UAPPB-W will report it to the echelon 1

and in turn, the echelon 1 will report it to the ministry / institution.

Afifah (2013) conducted a case study on the accounting analysis for the application of accounting system in the ministry of public housing. Results of the research show that the accrual basis applied by the Ministry of Public Houses is compliant with the prevailing regulations and it has earned the BPK's unqualified opinion although it still has some technical mistakes. Kusuma (2013) conducted a research on the analysis of government preparedness in applying the government's accrual-based accounting standard in Kabupaten Jember. The research indicates that viewed from the integrity parameter, the local government of Kabupaten Jember has been prepared. They also have relatively well-prepared human resource, information system, and facilities and infrastructures although they develop the LKPD manually (with excel) due to the lack of a special software, limited quantity human resource to execute the program, lack of technical guidance or trainings, lack of socialization, and inadequate facilities and infrastructures.

Zawitri and Kurniasih (2015) conducted a research of SAIBA mandated by the government regulation of PP No. 71 / 2010 in the Pontianak State Polytechnic. They concluded that the Pontianak State Polytechnic nearly meets the six conditions required to anticipate the change of accounting system from CTA to the accrual-based accounting mandated by the government regulation of PP 71 / 2010. They record the transaction/account in the current period indicating the transformation to the accrual-based accounting system by collecting and recording the salary back pay in the form of deferred salary payment.

Permana (2016) conducted a research on the application of application SAIBA in the development of the financial report. They concluded in their research that the application is relatively new and is under the continuous development. Therefore, it inherently has some weaknesses although the application is superior to the existing systems. The weakness of this application is associated with the stability (settlement) of application. A new application will need some improvement in order to be relevant with the organizational development. However, in spite of the weaknesses, the application is beneficial in the development of the financial report in the Pratama Office of Tax Service (Kantor Pelayanan Pajak) Pratama.

Herwiyanti et al. (2017) conducted a research and analyzed the implementation of the accrual-based accounting system in the Inspectorate General of the Ministry of Finance. They concluded in their research that in general, the Inspectorate General of the Ministry of Finance have been prepared to apply

the accrual-based accounting system including such aspects as communication, resources, organizational commitment, and bureaucracy structure. The research also found that the accrual-based accounting system in the Inspectorate General of the Ministry of Finance has been applied satisfactorily, as indicated by the high score of 93.40%.

3 RESEARCH METHOD

This research employs a qualitative method with a case-study approach in the Central Jakarta Work Unit of the Ministry of Religious Affairs. The researchers had in-depth interviews with the operator of SAIBA, treasurer, and coordinator of team of financial report development team of the Central Jakarta Work Unit. In addition to interviews, the researchers also observed and collected documents of regulations, acts, government’s official websites, and sample of Payment Request form (SPP), Payment Instruction (SPM), and Fund Clearance Instruction (SP2D) of the Central Jakarta Work Unit of the Ministry of Religious Affairs.

4 RESULT AND DISCUSSION

Based on Table 1 the procedure problem in the application of SAIBA at the Central Jakarta Work Unit of the Ministry of Religious Affairs can be solved in the following ways:

1. Non real-time input of SPM and SP2D data
 The KPPN and the Central Jakarta Work Unit of the Ministry of Religious Affairs had different numbers. The difference has resulted from the monthly input of data instead of the real-time input of SP2D data. Consequently, some SPM and SP2D data are not input. The missing input of SP2D data has resulted in the different data between the Kemenag Satker Jakarta Pusat and the KPPN. The problem will be solved when the financial executive coordinator (Korpel) performs supervision in the inputting of SP2D data. When the field coordinator improves the supervision error or mistake of input can be minimized. In case an error of input occurs, the executive coordinator will soon inform it to the Operator SAIBA in order that corrections can be made to ensure the development of better financial reports. Accordingly, the operator of SAIBA is supposed to input the SP2D data when the SP2D is

issued to avoid missing data in the process of data input.

2. Error in input of SPM data

The Kemenag Satker Jakarta Pusat collected the SPM and SP2D data for one month before it input the data into the application of SAIBA. This practice has caused the missing data in the process of SPM and SP2D data input. The operator of SAIBA has to perform real-time input of SPM data to avoid the errors of data input. The operator SAIBA has practiced this effectively.

Table 1: The procedure problem in the application of SAIBA

No	Problems	Recommended Actions
1	Non real-time input of SPM and SP2D data has resulted in the inappropriate transaction value due to the missing data input.	The executive coordinator will have to verify the proses of input of SP2D data to ensure the quality of supervision.
2	Error in inputting the SPM data	The operator of SAIBA has to input the SPM data at the real time of transaction to avoid error and mistake in the input of the SPM data. The operator of the SAIBA has ever done it effectively.
3	Delayed submission of LPJ.	The executive operator has to have a clearly and strictly specified regulations and require inform all divisions using the budget about the timeliness of the submission of LPJ to the Treasurer.
4	Employees’ lack of competence for the process of the financial report development.	Provide trainings on technical guidance on how to develop the financial report and technically apply the SAIBA.

Source: Results of observation and interview with the operator of SAIBA

3. Delayed Submission of LPJ

Delayed submission of LPJ by the budget executives has frequently occurred. This problem can be solved by developing a timeline of the LPJ submission. The field coordinator of finance has to take a strict action and develop a strict deadline for the budget users in order that they can work in time. When the budget users submit the report later than the required time, the financial executive coordinator (Korpel) will have to strictly give warning or penalty to minimize

the problems in the future. The Kemenag Satker Jakarta Pusat has currently taken this relatively effective action.

4. Employees' lack of competence in the process of report development.

Lack of knowledge on the application of SAIBA at the Ministry of Religious Affairs is a crucial problem since it can delay the development of the financial reporting. The increasing complexities of the accrual-based accounting will surely complicate the use of the accrual-based accounting system application in the government offices requiring the accounting system and IT based system (Simanjuntak, 2010; Bastian, 2006). Therefore, competent employees with relevant technical experience background and trainings are needed. The technical trainings will improve the competence of the employees. The materials of the trainings will include the process of the development of the financial report, technical application of SAIBA, effective teamwork, communication technique, and still many others.

6 CONCLUSION

Based on the results of the research it can be concluded that there are problems of system or procedure in the application of SAIBA at the Kemenag Satker Jakarta Pusat. The conclusions are summarized as follows:

1. The problem of procedure in the application of SAIBA at the Kemenag Satker Jakarta Pusat does not have a real-time input SPM and SP2D data. This inefficient practice has resulted in the missing of SPM and SP2D, errors in the input of SPM data, delayed submission of LPJ, employees' lack of competence of the financial report development, and ignorance of the existing documented SOP.

2. The executive coordinator can solve the procedural problem can be by verifying the input of SP2D data and intensify the supervision. The operator of SAIBA have to engage in real-time input of the SPM data in order that the mistaken input of SPM data can be avoided. The executive coordinator and the chief of administrative units have to enforce the strict and clear rules informed it to all budget users about the submission of LPJ. In addition, the executive coordinator can also provide technical guidance and trainings containing such materials as the development of the financial report and the technical application of SAIBA.

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