



Analysis of Goods and Services Expenditure Systems and Procedures Based on Permendagri No. 77 of 2020 at the Manado City Tourism Office

Angelia Parindingan^{1*}, Hendrik Manossoh², Meily Y. B. Kalalo³
Sam Ratulangi University

Corresponding Author: Angelia Parindingan Parindinganangelia@gmail.com

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ABSTRACT

Good systems and procedures for the implementation of goods and services expenditure procurement are needed to support effective regional financial management so that each agency can carry out its operational activities. This study aims to determine the system and procedures for implementing goods and services expenditures at the Manado City Tourism Office by applicable regulations. The research method used is qualitative descriptive research. Data collection methods through interviews, and documentation. The data analysis process by collecting data, presenting the results of interviews and documentation obtained, studying how systems and procedures operate, conducting an analysis process, and drawing conclusions. The results showed that the implementation of systems and procedures for the procurement of goods and services of the Manado City Tourism Office has been carried out by Permendagri No. 77 of 2020 by involving the functions, duties, and authorities of the parties involved, and has been equipped with documents that are used and can be accounted for, as well as the application system used. It is better to improve the internet network system to expedite work so that the financial reports presented can be submitted on time.

INTRODUCTION

Improving the quality of public services through the implementation of Good Governance and Clean Government is all supervisory efforts carried out by government authorities related to the implementation of government functions. To improve the efficiency and effectiveness of the use of state finances spent through the procurement of goods and services whose financing comes from the APBN / APBD budget, an effort needs to be made to create accountability, transparency, openness, and fair competition in the procurement process.

The process of procuring goods and services in government is a process that includes all stages starting from planning, budgeting, and carrying out work until the completion of activities to obtain goods and services from Ministries / Institutions / SKPD and other institutions. In this procurement, of course, every agency or organization needs good systems and procedures to support its operational activities (in this case the procurement of goods and services).

Several phenomena of unhealthy procurement of goods and services have resulted in losses borne by the community such as the low quality of services received from the government (Maria Avalia, 2014: 4). According to Ronnie Dwi Susanto, chairman of the Government Goods / Services Procurement Policy Agency (LKPP), the procurement of goods and services often experiences problems, generally corruption in the form of markups, collusion between goods providers to fictitious procurement, arrangements for tender winners and procurement conspiracies, as reported by Consumer News and Business Channel (CNBC) Indonesia.

In connection with this, the Minister of Home Affairs Regulation Number 77 of 2020 replaces the Minister of Home Affairs Regulation Number 21 of 2011 concerning Technical Guidelines for Regional Financial Management. This regulation aims to provide simple, clear, and comprehensive regulatory guidance, regarding the procurement of goods and services in line with good governance. The purpose of this regulation is to improve pre-existing regional financial management regulations to facilitate the implementation of government activities and community services, through the availability of goods and services that are affordable and of high quality and can be accounted for both in terms of material, financial, and benefits.

The Manado City Tourism Office the procurement of goods and services starts with the preparation of the RKA by the SKPD, then to enter planning, it uses the FMIS (Financial Management Information System) and SIPD applications, then enters the procurement stage through the SiRUP (General Procurement Plan Information System) mechanism. Because FMIS and SiRUP are 2 separate applications, when there is the procurement of goods and services, it must be input in 2 separate applications, so the use of applications has not been maximized in inputting data and documents. However, to what extent the implementation of systems and procedures can be implemented by applicable regulations, the authors are interested in researching "Analysis of

Goods and Services Procurement Systems and Procedures at the Manado City Tourism Office Based on Permendagri No. 77 of 2020".

THEORETICAL REVIEW

Accounting Definition

According to Kieso et al., (2016: 20), accounting consists of three basic activities of identifying, recording, and communicating the economic activities of the organization to its users. An organization identifies economic events based on its business activities and records these events to create a record of financial activity.

Government Accounting

Government accounting is accounting that aims to present financial reports containing information related to economic and financial transactions of a government to the executive, legislative, judicial, and public (Erlina, Rambe, and Rasdianto 2015: 2).

Purpose of Government Accounting

According to Halim and Kusufi (2012), government accounting has three objectives, namely accountability, management, and supervision.

Regional Financial Accounting System

Erlina and Rasdianto (2013: 6) explain that the regional financial accounting system is an accounting system that includes the process of recording, classifying, interpreting, summarizing, and financial reporting on financial transactions or events in the context of implementing the regional expenditure budget (APBD).

Regional Financial System Procedures

According to Halim (2012: 84), the local government accounting system includes four accounting procedures which are then further divided into five by Permendagri No. 64 of 2013, namely:

- a. Cash Receipt Accounting Procedure
- b. Cash Expenditure Accounting Procedures
- c. Accounting procedures other than cash
- d. Accounting Procedures for Fixed Assets/Regional Property
- e. Presentation of Financial Statements

Regional Financial Management

According to Permendagri No. 77/2020 Regional Financial Management is the overall activities that include planning, budgeting, implementation, administration, reporting, accountability, and supervision of regional finances.

Principles of Regional Financial Management

According to Beni Peki (2016: 32), regional financial management is the management and implementation of regional finances themselves, based on the

principles of regional financial management, including responsibility, being able to fulfill financial obligations, honesty, effectiveness, efficiency, and control.

Goods and Services Procurement System and Procedures

Mahmudi (2010: 238) states that the provisions regarding the procedures for the procurement of goods and state / regional assets are as follows:

1. The implementation of the procurement of goods/services is carried out by the state / regional asset procurement team and coordinated by the equipment section which aims for orderly administration and optimization of utilization and orderly inventory.
2. Procurement of goods and services can be done through procurement and contracting, self-management, grants and donations, leasing, loans, and utilization.
3. The procurement procedure begins with the planning of goods needs by the ministry/agency / SKPD and ends with the implementation of the procurement of goods needed by the procurement committee.
4. Procurement of state and regional property must be by the laws and regulations concerning the procurement of goods/services.

Components in Government Procurement of Goods and Services

Types of government procurement of goods/services by Presidential Regulation (Perpres) No. 12 of 2021 are divided into 4 major groups of goods, construction work, consulting services, and other services.

Expenditure Accounting

According to Permendagri No.77 of 2020, regional expenditures include all expenditures from the regional general cash account that do not need to be received back by the region and other expenditures that in accordance with statutory provisions are recognized as a deduction from equity which is a regional obligation in one fiscal year.

Regional Expenditure Based on Permendagri No. 12 of 2019

1. Operation Expenditure
 - a. Employee Expenditure
 - b. Goods and Services Expenditure
 - c. Interest Expenditure
 - d. Subsidy Expenditure
 - e. Grant Expenditure
 - f. Social Assistance Expenditure
2. Capital Expenditure
3. Unexpected Expenditure
4. Transfer Expenditure

SiRUP (General Procurement Plan Information System)

SiRUP (General Procurement Plan System) is a Web-based application that is used as a means or tool to inform the General Procurement Plan (RUP), which is responsible for identifying the needs of goods/services of agencies/institutions that use APBN/APBD, preparing budget plans, starting from decision making to the preparation of Terms of Reference (KAK).

FMIS (Financial Management Information System)

The purpose of this FMIS for local governments is to assist in realizing good governance including control over financial transactions and information.

SIPD (Local Government Information System)

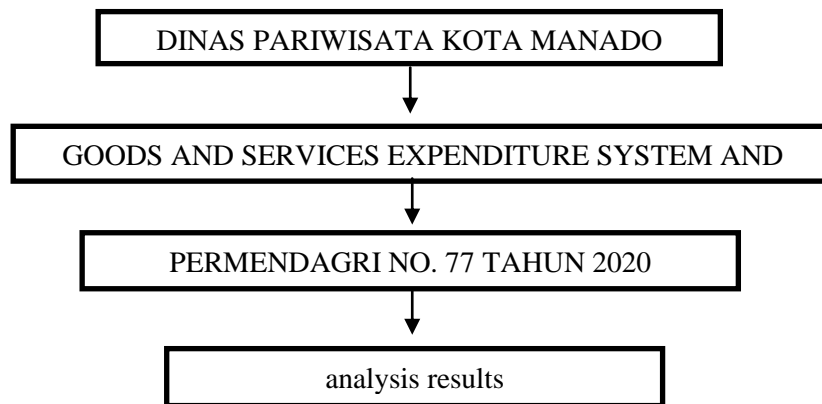
SIPD is a system of recording, managing, and documenting regional development data into information that is presented to the public, and acts as a decision-making material in the planning, implementation, and evaluation of local government.

Previous Researcher

Research conducted by Inayah Tania Ahmad (2021) with the research title, namely Analysis of the Implementation of Goods and Services Expenditure Systems and Procedures at the Regional Social Service of North Sulawesi Province. This research uses Descriptive Qualitative research methods. The results of his research from this study are the System and Procedures for purchasing goods and services at the Regional Social Service of North Sulawesi Province have been operationalized properly and by the Regulation of the Minister of Home Affairs No.77 of 2020 concerning Technical Guidelines for Regional Financial Management. Furthermore, research with the title Analysis of the Operating Expenditure Administration System at the Regional Finance Agency of West Sumatra Province was conducted by Sartika, et al (2022) with qualitative descriptive research methods. Based on the results of the conclusion, the operating expenditure administration system at the Regional Finance Agency of West Sumatra Province has been carried out by applicable regulations, namely Permendagri number 77 of 2020 concerning technical guidelines for regional financial management.

Conceptual Framework

This conceptual framework can provide an overview to facilitate researchers in solving problems on the object of research.



Source: Own Processed Data (2022)

METHODOLOGY

Type of Research

This type of research uses qualitative research with descriptive methods. The descriptive method is research that describes, describes, or explains the state of the object of research as it is, according to the circumstances and conditions at the time the research was conducted (Sugiyono, 2017: 59). Researchers chose the descriptive method to analyze the data obtained, then describe the results obtained from the research.

Place and Time of Research

This research was conducted at the Manado City Tourism and Culture Office with the address Jl. Novena, Megamas Area, Manado City, North Sulawesi. The research time was from February 1, 2023, until the end of March 1, 2023.

Type of Data

This research uses qualitative data which is presented descriptively or data in the form of descriptions of words or images.

Data Source

The data sources used in this study are primary data and secondary data according to Sugiyono (2019: 296) stated that:

Primary Data

Primary data is a data source that comes directly from the source, without going through intermediary media. Primary data can be in the form of opinions and observations of subjects (people) individually or in groups. The method used to obtain primary data is interviews.

Secondary Data

Secondary data is a data source obtained by researchers indirectly through intermediary media (something that is obtained and recorded by other

parties). Secondary data is usually in the form of books, documents that can support research, and historical records or reports. research, and historical records or reports stored in archives.

Data Collection Methods

Interview

Interviews are conducted using the free interview method by communicating directly with the leadership or the authorized party to ensure that the questions asked are relevant to the data needed.

Documentation

Documentation is done by tracing documents that support research. In this case, the results of the documentation can be in the form of writings such as biographical diaries, regulations and policies, drawings or photographs, interview recordings, history, vision and mission, organizational structure, proof of letters, and procedures related to the expenditure of goods and services.

Analysis Method and Process

The data obtained will be analyzed in the following manner by applicable government regulations:

1. Collecting data through interviews related to this research with the offices involved regarding the analysis of systems and procedures for purchasing goods and services at the Manado City Tourism Office.
2. Presenting the results of interviews, and documentation obtained.
3. Studying how the system and procedures for purchasing goods and services at the Manado City Tourism Office operate.
4. Analyzing the system and procedures for purchasing goods and services and comparing them with applicable regulations and laws whether they are by Permendagri No. 77 of 2020.
5. Conclude and provide suggestions.

RESULTS

Based on the results of interviews obtained at the Manado City Tourism Office, it is known that the system used to enter planning uses the FMIS (Financial Management Information System) and SIPD (Regional Financial Information System) applications which are applications used for planning, starting from inputting Renjra which has activity programs and sub-activities and filling in full expenditures, then to enter the procurement implementation stage will go through the SiRUP mechanism (General Procurement Plan Information System). The process carried out in the expenditure of goods and services begins with the preparation of complete expenditure documents by the PPTK (Technical Implementation Officer of Activities) which contains KAK (Terms of Reference) and RAB (Budget Plan Costs). Based on the KAK and RAB made, the PPTK (Commitment Making Officer) makes HPS (Self Estimate Price) technical specifications and an order letter as a procurement document that will

be addressed to a third-party CV or PT. If the third party has received an order letter from the PPK, the third party procures the goods according to the request of the PPK with proof of receipt of goods that have been submitted by the third party to the PPK and the PPK makes a receipt of the receipt of goods that have been submitted by the third party with the PPTK and makes a receipt of goods from the third party to the PPTK, after which the PPTK will check whether the goods received are appropriate or not and make a report signed by the third party and PPTK. After inspection, an invoice is issued by the company and also an invoice by the Manado City Tourism Office and followed by the issuance of a payment receipt where the Head of Service as a budget user makes a payment receipt, if the payment receipt has been issued, a payment receipt is made signed by the Head of Service as a budget user, PPTK, expenditure treasurer and third party or CV. Based on the receipt, the treasurer makes an SPP (Payment Request Letter), then based on the SPP, an SPM (Pay Order) is made which is signed by the Head of Service and addressed to the Head of the Finance Agency, after which the Head of the Finance Agency issues an SP2D (Disbursement Order). After the funds are disbursed, the funds will go to the accounts of third parties or those signed on the receipt.

DISCUSSION

The procedures carried out in the procurement of goods and services at the Manado City Tourism Office can be seen in the process which includes:

a. Planning

Planning starts with preparing the RAK (Budget Activity Plan) by the SKPD. The system used in the planning procedure for the procurement of goods and services applies a web-based system, namely FMIS / SIMDA, and SiRUP. FMIS is used for planning starting from inputting Renjra which has an activity program and sub-activities and full filling of expenditures and after that, it is used for inputting transactions, namely from the treasurer's menu when recording transactions on an accrual basis to making a warrant to pay which is the authority of the SKPD.

b. Budgeting

PPTK prepares complete shopping documents, as procurement documents that will be addressed to third parties CV or PT.

c. Implementation and Administration

Furthermore, the DPA is then authorized and submitted to the PA and the treasurer will make SPP, SPM which will be addressed to the PA to issue SP2D to disburse funds. The documents used in the procurement process are as follows:

1. Payment Request Letter (SPP)

The expenditure treasurer submits SPP to the user/authorized user of the budget through PPTK.

2. Payment Order (SPM)

If the completeness of the supporting documents is by the laws and regulations, then the budget user will make a statement letter to complete the requirements for submitting SPM-LS.

3. Fund Disbursement Order (SP2D)

After the SPM is received, the budget user authority will send the regional general treasurer to issue the SP2D.

In the process of implementing procurement, the SiRUP application is used which is accessed through the LPSE website (Electronic Procurement Agency), in SIRUP there are Budget User (PA) accounts, Commitment Making Officers (PPK), and Procurement Officers (PP).

d. Reporting

The financial statements prepared include budget realization reports, balance sheets, operational reports, and notes to the financial statements.

e. Accountability

To carry out a form of accountability, the Manado City Tourism Office issued a LAKIP (Government Agency Performance Report).

f. Monitoring

One form of supervision carried out is through technical guidance on the preparation of SKPD Financial Statements and Reconciliation of Financial Statements for employees at the Manado City Tourism Office.

Based on the systems and procedures above, the procurement process for goods and services expenditures at the Manado City Tourism Office has been running/implemented properly based on Permendagri No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management. This can be seen from the implementation of the accountability mechanism for expenditure payments related to documents such as Payment Request Letters (SPP), Payment Orders (SPM), and Fund Disbursement Orders (SP2D). However, in the use of an application system for web-based procurement, there are frequent internet errors, both the internet in the office and the server at the Manado City Finance Government which is often down, so it is still considered not optimal.

Table 1. Comparison of Procedures. 2020 With The City of Manado Tourism Department

Topic	Permendagri No 77 Tahun 2020	Dinas Pariwisata Kota Manado	Description
Planned	RKA-SKPD planning includes a detailed plan of income, purchases, and financing up to its sub-details.	The planning of the Tourism Department of the City of Manado began with the preparation of the RKA (Budget Work Plan) by the SKPD.	Suitable
	RKA-SKPD also makes information about regional government affairs, business fields, organization, unit	RKA-SKPD Tourism Department of the City of Manado contains information about the affairs of the Regional Government,	Suitable

	prices, and performance that will be achieved from the program, activities and sub-activities.	the field of business, organization, unit price standards, and the performance that will be achieved from the program, activities and sub-activities.	
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Table 2. Data Permendagri

Topic	Permendagri No 77 Tahun 2020	Dinas Pariwisata Kota Manado	Description
Requirements	PPTK prepares documents in the framework of budget execution.	PPTK prepares a package of shopping documents that make KAK (Framework of work) and RAB (Plan of costs).	Suitable
	PPTK prepares the documentation of goods/services.	PPTK makes HPS (self-estimated price), its technical specifications, order letters, payment event news, inspection event news, and receipt event news.	Suitable
	PPTK prepares payment administrative documents in accordance with the requirements laid down in the provisions of the legislation.	PPTK prepares service receipts and invoices	Suitable
Execution & Entrepreneurship	PPK-SKPD issued a letter of verification declaration of completeness and validity of SPP-UP, SPP-GU, SPP-TU, and SPPs-LS with proof of its completion as the	PPK-SKPD prepares SPP LS and verifies the completeness and validity of SPP-LS documents and attachments.	Suitable

	basis for the preparation of SPM.		
	PPK-SKPD performs verification of SPP-UP, SPP-GU, SPP-TU, and SPP-LS with proof of its completion submitted by the production fund.	PPK-SKPD verifies the SPP-LS submitted by the production treasury.	Suitable

Source: Processed Data

Table 3. Data Permendagri 2020

Topic	Permendagri No 77 Tahun 2020	Dinas Pariwisata Kota Manado	Description
Execution & Entrepreneurship	PA signs a cooperation agreement.	The head of the tourism department of the city of Manado as a user of the budget made the news of the payment event.	Suitable
	The PA signs the documents of the request for confirmation of income and expenses on the reception and expenditure of the area by the provisions of the Regulations of the legislation.	The head of the tourism department of the city of Manado signed the SPM as a user budget.	Suitable
	The expenditure treasurer carries out payments from UP, GU, TU, and LS.		Suitable
Accounting & Reporting	- Budget Realization Report	Financial report on SKPD Manado City Tourism Office - Budget	Suitable

	<ul style="list-style-type: none"> - Balance Sheet - Statement of Operations - Statement of Changes in Equity - Notes to the Financial Statements 	<ul style="list-style-type: none"> Realization Report - Balance Sheet - Operational Report - Statement of Changes in Equity - Notes to the Financial Statements. 	
Accountability for implementation	Presentation of regional financial information at least contains information on budgeting, budget execution, and financial statements.	The Manado City Tourism Office as a form of accountability for implementation issues a LAKIP (Government Agency Performance Report).	Suitable

Source: Processed Data

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the conclusions of the research results and discussion above, the authors draw conclusions, the implementation of systems and procedures for the implementation of goods and services expenditures at the Manado City Tourism Office has been carried out by Permendagri No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management which involves functions with the duties and authority of the parties involved and has been equipped with documents that are used and can be accounted for, as well as the application system used. However, there are still obstacles when inputting on a web-based system due to web errors and internet access that is often not available so it becomes an obstacle in carrying out tasks.

Suggestions

Based on the research results, the authors provide the following suggestions:

1. For the next budget year period, the financial manager of the Manado City Tourism Office in procuring goods and services expenditures, in the future, is expected to always be guided by new regulations and ensure that the financial reports presented to budget users are properly prepared.

2. The need to improve the internet network system to expedite work, so that the financial reports presented can be submitted promptly.

ADVANCED RESEARCH

This research still has limitations so it is necessary to carry out further research on this topic.

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