CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA, Google, doi Crossref, INDEX COPERNICUS, ROAD, ISJD, Indonesia OneSearch, EBSCO

EVALUATION OF THE IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARDS STATEMENT NUMBER 02 CONCERNING BUDGET REALIZATION REPORTS (CASE STUDY AT THE REGIONAL REVENUE SERVICE OF BIAK NUMFOR REGENCY)

Volume: 4
Number: 1
Page: 85 - 91

Article History:
Received: 2025-07-04
Revised: 2025-08-02
Accepted: 2025-09-15

Aryandum MBAUBEDARI[1], Jenny MORASA[2], Djeini MARADESA[3]
[1,2,3]Faculty of Economics and Business, Sam Ratulangi University, Indonesia
Corresponding author: Aryandum Mbaubedari
E-mail: misratohhh@gmail.com

Abstract:
This research aims to evaluate the implementation of the Budget Realization Report Statement at the Regional Revenue Service of Biak Numfor Regency for the period 2020 and 2021 based on Regulation No. 71 of 2010 concerning Government Accounting Standards. This study employs a qualitative method with a descriptive approach, which aims to describe the actual condition of the research object at the time the research was conducted directly. Data collection techniques use interviews and documentation. The results of the research show that overall, the Regional Revenue Service of Biak Numfor Regency has implemented LRA Reporting in accordance with PSAP No. 02 except for transfer accounts, financing and Budget Financing Excess (SILPA) and/or Budget Financing Excess Difference (SIKPA) caused by these accounts. It is not a component of the main duties and functions of the Regional Revenue Service of Biak Numfor Regency. This demonstrates adherence to government accounting standards and supports the realization of transparency and accountability in regional financial management. Nevertheless, this study opens opportunities for further research on the effectiveness of accrual-based SAP implementation in other regions, particularly in evaluating the quality of implementation and the challenges faced by local governments in maintaining consistency in financial reporting.

Keywords: PSAP 02 PP 71 of 2010, Budget Realization report

INTRODUCTION

Good governance in the public sector can only be realized if state financial management is carried out transparently and accountably. The government is required to present financial accountability reports in a timely manner and in accordance with the Government Accounting Standards (SAP) as stipulated in Law Number 17 of 2003 on State Finance and Government Regulation Number 71 of 2010. In this context, the State Budget (APBN) and the Regional Budget (APBD) function not only as the main instruments that determine the direction of fiscal policy but also as a means to realize public accountability. This makes the Budget Realization Report (LRA) very important in government governance, taxation, and auditing as part of public service.

The implementation of accrual-based SAP presents its own challenges for government entities, both central and regional, due to the increasing complexity of financial reporting. Before the enactment of Government Regulation Number 71 of 2010, revenue was only recorded once in the cash-based LRA. However, afterwards, revenue must be recorded twice, namely in the cash-based LRA and in the accrual-based Operational Report. This regulatory change requires a deeper evaluation of SAP implementation, particularly in the preparation of the LRA, which determines the reliability of public financial information.

JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING

Several previous studies have shown that the implementation of accrual-based SAP can improve the quality of government financial statements. However, challenges remain in terms of compliance, consistency, and technical capacity at the regional government level. The research gap that still exists is to what extent regional work units are able to present the LRA in accordance with SAP 02, and whether the report truly reflects the performance of regional financial management in line with the principles of good governance. This gap strengthens the urgency of research to provide empirical evidence while enriching scientific studies on government financial reporting standards.

Based on this background, this research aims to evaluate the implementation of Government Accounting Standard Number 02 on the Budget Realization Report at the Regional Revenue Office of Biak Numfor Regency. The main problem of this research is whether the presentation of the LRA has been carried out in accordance with the applicable SAP and how its implementation reflects accountability and transparency in regional financial management. The research questions posed are: (1) How is SAP 02 implemented in the preparation of the LRA at the Biak Numfor Regional Revenue Office, and (2) To what extent does the presentation of the LRA support the principles of good governance in regional financial management?

Accounting is the process of recording, classifying, summarizing, and presenting financial transactions so that they can be used by stakeholders in decision-making. According to Kartikahadi et al. (2016), accounting is a financial information system that provides relevant information, while Sumarsan (2017) defines accounting as the art of collecting and recording transactions to produce financial statements. The main functions of accounting include recording reports, safeguarding assets, classifying, and summarizing data for internal and external purposes.

Government accounting is a field of accounting that records, classifies, and reports government financial transactions. According to Abdul Halim (2012), government accounting is the process of identifying and reporting economic transactions to support external decisions. Haziz Tanjung (2009) emphasizes the process of recording and classifying transactions, while Rachmat (2010) states that this type of accounting relates to non-profit government institutions. Its main purpose is to provide information regarding the management of limited resources to support accountability and government decision-making.

SAP is a set of accounting concepts used in the preparation of central and regional government financial statements. Its purpose is to improve accountability and reliability in public financial management (Bastian, 2010). Based on Government Regulation No. 71 of 2010, SAP includes the budget realization report, balance sheet, cash flow statement, and notes to the financial statements. SAP has two bases, namely cash-based, which recognizes revenue and expenditure when cash is received or disbursed, and accrual-based, which recognizes revenue, expenses, assets, and liabilities when transactions occur, regardless of cash flows.

Regional financial statements are a form of accountability for regional financial activities within a certain period. Halim and Iqbal (2007) define regional finance as all rights and obligations that can be valued in monetary terms, while Mahmudin (2007) emphasizes the role of financial reports as information for stakeholders in decision-making. Harahap (2007) refers to financial statements as the result of an accounting process that presents the financial position of the region. Specifically, these reports aim to demonstrate accountability, transparency and serve as a basis for evaluating regional government performance.

The LRA is a report that presents information on the realization of revenue, expenditure, financing, surplus/deficit, transfers, and excess/shortage of financing compared to the budget within a period. According to PSAP No. 02, this report aims to fulfill public accountability by providing comparative information between the budget and the realization. The elements covered

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google doi Crossref INDEX COPERNICUS ROAD ISJD OneSearch EBSCO

include revenue, expenditure, transfers, and financing. The LRA also includes various accounting components such as budgetary accounting, LRA revenue, expenditure, surplus/deficit, financing, financing receipts, financing disbursements, net financing, as well as SiLPA/SiKPA.

Based on Minister of Home Affairs Regulation No. 64 of 2013, LRA revenue recognition is carried out when it is received in the regional general cash account, by SKPD, or another entity on behalf of the BUD. Revenue is measured using the gross principle, namely, recorded at the nominal value of cash received without being offset against expenditures. In the presentation, revenue is shown in the budget realization report and cash flow statement in Rupiah. Meanwhile, expenditure is recognized when disbursed from the general cash account or when accountability is approved, and it is measured based on the nominal value stated in valid expenditure documents.

Revenue at the Biak Numfor Regional Revenue Office includes all receipts that increase current fund equity in a given fiscal year and do not need to be repaid. The accounting policies applied include revenue recognition when received in the general cash account, classification by type of revenue, and recognition of transfers from the central or provincial government. In addition, revenue is recorded on a gross basis, meaning gross receipts are recorded without deducting costs, and for public service agencies, revenue is recognized in accordance with applicable regulations.

METHODS

Type of Research. This study employs a qualitative method with a descriptive approach, which aims to describe the actual condition of the research object at the time the research was conducted directly. This method is intended to analyze the research findings in detail; however, it is not designed to draw broader generalizations (Sugiyono, 2011).

Research Location and Time. The research was conducted at the Regional Revenue Service of Biak Numfor Regency, located at Jalan Ahmad Yani No. 29, Mandala Subdistrict, Biak Kota District, Biak Numfor Regency. The research period began in October 2022 until completion.

Type of Data. The type of data used is qualitative data, namely, data in the form of words, writings, images, or videos that carry meaning. The data collected includes interviews, observations, journals, and documents related to the research.

Data Sources. The research data consists of primary and secondary data. Primary data were obtained through direct interviews with accounting staff, finance staff, regional leaders, and other related parties. Secondary data were collected through literature studies such as journals, books, documentation, the internet, and other relevant reports to support the completeness of the research.

Data Collection Methods. Data were collected through interviews and documentation. Interviews were conducted to obtain direct information from the related parties through a question-and-answer process, while documentation was used to gather records of past events in the form of writings, images, or other documents, such as consumer data, sales data, as well as photos and archives related to the presentation of the budget realization report.

Methods and Analysis Process. The analysis method used is qualitative analysis by collecting, presenting, and analyzing the data in order to obtain a clear description of the research problem. The analysis process was carried out through preliminary surveys, data collection via interviews and documentation, evaluation of the data based on government accounting standards, and the conclusion of the research findings.

RESULT AND DISCUSSION

The financial statements prepared by the Regional Revenue Service of Biak Numfor Regency have essentially complied with the provisions of Government Accounting Standards as stipulated in Government Regulation Number 71 of 2010, covering the main components such as revenue, expenditure, surplus/deficit, and SiLPA or SiKPA. Although in general the presentation of the reports has conformed to the regulations, field research findings indicate that several corrections are still required, particularly in the presentation of the Budget Realization Report (LRA). This is in line with the obligation of every Regional Work Unit (SKPD), including the Revenue Service, to include both revenue and expenditure components in the LRA. Therefore, the evaluation of its implementation becomes important in assessing its alignment with the applicable theory and standards.

Table 1. Discussion of the Evaluation on the Implementation of Government Accounting Standards Statement Number 02 Regarding the Budget Realization Report (Case Study at the Regional Revenue Service of Biak Numfor Regency)

No	Application of Government Accounting Standards No. 02	Implementation of Government Accounting Standards No. 02 at the Regional Revenue Service of Biak Numfor Regency	Compliance
1	Providing information on the recognition of budget realization revenue	Provides information on the recognition of budget realization revenue, stating that the revenue component has the same value since, in its operational activities, it does not collect taxes or revenues from levies, making the revenue component only a complement.	Compliant
2	Providing information on the measurement of budget realization revenue	Provides components of revenue measurement for budget realization. The recording and measurement can be carried out since cash receipts from revenue sources are recorded, while other SKPDs execute the revenue. This refers to Biak Numfor Regent Regulation Number 1 of 2021.	Compliant
3	Providing information on the presentation of budget realization revenue	Provides information on the presentation component of budget realization revenue. For the presentation, revenue is presented in Indonesian Rupiah.	Compliant
4	Providing information on the recognition of budget realization expenditure	Provides information on the recognition component of budget realization expenditure.	Compliant
5	Providing information on the measurement of budget realization expenditure	Provides information on the measurement component of budget realization expenditure.	Compliant

Source: Data Processed 2025

Recognition of Budget Realization Revenue (LRA). According to Government Regulation Number 71 of 2010, the recognition of budget realization revenue (LRA) occurs when revenue is received in the regional public treasury account, received by SKPD, or received by other entities outside the local government on behalf of the regional general treasurer (BUD). In the Budget Realization Report of the Regional Revenue Service of Biak Numfor Regency, revenue is first received in the regional public treasury, then recognized by the SKPD, and received through the expenditure treasurer. The revenue-LRA of the Regional Revenue Service has already provided the recognition component of LRA revenue. Based on Tables 4.1 and 4.2, the revenue component does not show significant variation, since its operational activities do not involve tax collection, and revenues mainly consist of levies, making the revenue component only supplementary.

JOCTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google doi Crossref INDEX COPERNICUS ROAD ISJD OneSearch EBSCO

Measurement of Budget Realization Revenue (LRA). Based on Government Regulation Number 71 of 2010, the measurement of budget realization revenue is carried out using the gross principle, which requires recording revenue on a gross basis without offsetting it against expenditures. LRA revenue is measured at the nominal value of cash received into the regional treasury from revenue sources. Revenue must be recorded without deduction for expenses incurred to generate it. Exceptions to the gross principle are permitted if the reduction is variable and cannot be budgeted in advance because the process is not yet completed, or if the cash inflows more accurately reflect the activities of another party, or originate from transactions with rapid turnover, large volumes, and short terms. Data obtained from the Regional Revenue Service of Biak Numfor Regency indicate that revenue measurement has been implemented in accordance with Government Regulation Number 71 of 2010 concerning Government Accounting Standards. Thus, the Regional Revenue Service has been assessed as providing adequate information on revenue measurement.

Presentation of Budget Realization Revenue (LRA). According to Government Regulation Number 71 of 2010, LRA revenue must be presented in the Budget Realization Report and the Cash Flow Statement. Revenue is presented in Indonesian Rupiah. If cash inflows are received in foreign currency, they must be translated and reported in Rupiah using the exchange rate at the transaction date. Based on data from the Regional Revenue Service of Biak Numfor Regency, the agency has presented the complete LRA financial statements in Rupiah, as there are no foreign currency transactions. Therefore, the presentation of LRA revenue at the Regional Revenue Service has been assessed as satisfactory.

Recognition of Budget Realization Expenditure (LRA). According to Government Regulation Number 71 of 2010, LRA expenditure is recognized when disbursements are made from the regional public treasury account. For expenditures made through the expenditure treasurer, recognition occurs when the budget user approves the accountability report for such disbursements. Based on data from the Regional Revenue Service of Biak Numfor Regency, expenditure recognition follows two mechanisms. First, expenditure is recognized when disbursements occur directly from the regional public treasury, where all personnel expenses are disbursed by the BUD or the regent's treasurer, as they fall under the regent's authority. Second, for expenditures made through the expenditure treasurer, recognition is done upon approval of accountability by the budget user. This means that all goods and services expenditures at the Regional Revenue Service are disbursed by the agency's treasurer and recognized upon accountability, although the actual disbursement remains under the BUD. Based on this explanation, the recognition of LRA expenditure at the Regional Revenue Service of Biak Numfor Regency has been properly implemented.

Measurement of Budget Realization Expenditure (LRA). According to Government Regulation Number 71 of 2010, LRA expenditure is measured based on the nominal value disbursed and documented in valid expenditure documents. Data from the Regional Revenue Service of Biak Numfor Regency indicate that expenditure measurement in its LRA report is based on nominal values, meaning expenditures are measured in Rupiah. If expenditures are made in foreign currency, they must be converted into Rupiah using the Bank Indonesia middle exchange rate on the transaction date. This aligns with Government Regulation Number 71 of 2010 in SAP Statement No. 02, further supported by Biak Numfor Regent Regulation Number 1 of 2021 on the Regional Revenue and Expenditure Budget (APBD) for 2021. The implementation has been assessed as satisfactory.

CONCLUSION

The findings show that the presentation of the Budget Realization Report (LRA) at the Regional Revenue Service of Biak Numfor Regency has generally complied with the requirements set forth in Government Accounting Standards Statement (PSAP) No. 02 under Government Regulation Number 71 of 2010. The recognition and measurement of both revenue and expenditure follow applicable accounting principles, including the application of the gross principle and the use of Rupiah in presentation. This demonstrates adherence to government accounting standards and supports the realization of transparency and accountability in regional financial management. Nevertheless, this study opens opportunities for further research on the effectiveness of accrual-based SAP implementation in other regions, particularly in evaluating the quality of implementation and the challenges faced by local governments in maintaining consistency in financial reporting.

REFERENCES

Antong, D., & Masri, M. (2014). Analisis penyajian laporan realisasi anggaran dalam menilai kinerja keuangan Kabupaten Luwu. *Jurnal Akuntansi STIE Muhammadiyah Palopo, 1*(1).

Atiqah, S. N. (2021). Analisis kinerja pendapatan belanja daerah dalam laporan realisasi anggaran dana kesesuaian penyajian laporan terhadap PSAP 02 pada Badan Pengelola Keuangan dan Aset Daerah Deli Serdang.

Bastian, I. (2006). *Akuntansi sektor publik: Suatu pengantar*. Jakarta: Erlangga.

Dien, A. N. J., Tinangon, J., & Walandouw, S. (2015). Analisis laporan realisasi anggaran untuk menilai kinerja keuangan pada Kantor Dinas Pendapatan Daerah Kota Bitung. *Jurnal EMBA, 3*(1).

Halim, A. (2007). *Akuntansi sektor publik: Akuntansi keuangan daerah*. Jakarta: Salemba Empat.

Halim, A. (2012). *Akuntansi sektor publik: Akuntansi keuangan daerah* (Edisi ke-4). Jakarta: Salemba Empat.

Kartikahadi, H., dkk. (2016). *Akuntansi keuangan menengah berbasis SAK berbasis IFRS* (Buku 1). Jakarta: Salemba Empat.

Kartika, D., Setiawan, A. B., & Kusuma, I. C. (2016). Analisis rasio kemandirian, rasio efektivitas PAD, dan rasio efisiensi PAD pada laporan realisasi anggaran dan belanja daerah (APBD) Kabupaten Sukabumi. *Jurnal Akuntansi, 7*(2).

Majampoh, W. T., & Datu, C. (2021). Evaluasi penerapan Pernyataan Standar Akuntansi Pemerintah tentang penyajian laporan realisasi anggaran pada Kecamatan Malalayang Kota Manado. *Jurnal Akuntansi, 9*(3).

Nasution, A. S. (2021). Analisis penerapan Pernyataan Standar Akuntansi Pemerintah (PSAP) No. 02 tentang laporan realisasi anggaran (studi kasus pada Dinas Penanaman Modal dan Pelayanan Perizinan Terpadu Satu Pintu Kabupaten Mandailing Natal).

Rachmat. (2010). *Akuntansi pemerintahan*. Bandung: CV Pustaka Setia.

Renaldi. (2021). Analisis penyajian laporan realisasi anggaran pada instansi BPPSDMP. *Jurnal Akuntansi, 2*(1).

Ratnasari, W., & Munawaroh, S. (2019). Analisis kinerja belanja dalam laporan realisasi anggaran (LRA) pada Dinas Sosial Kabupaten Berau. *Jurnal Akuntansi, 2*(1). https://doi.org/10.35914/jemma.v2i1.142

Sumarsan, T. (2017). *Akuntansi dasar dan aplikasi dalam bisnis versi IFRS* (Jilid 1, Edisi ke-2). Jakarta: Penerbit Indeks.

Tanjung, A. H. (2009). *Akuntansi pemerintah daerah*. Bandung: Alfabeta.

JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
Indexed By :

Tooy, R. G. (2016). Analisis efisiensi dan efektivitas laporan realisasi anggaran di Badan Perencanaan Pembangunan dan Penelitian Pengembangan (BAPPELITBANG) Kabupaten Minahasa Utara. *Jurnal Akuntansi, 16*(4).

Walandouw, S. K., & Asmianti, S. (2015). Evaluasi penerapan Pernyataan Standar Akuntansi Pemerintahan tentang penyajian laporan realisasi anggaran Pemerintah Kabupaten Minahasa Utara. *Jurnal Akuntansi, 3*(1).