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EVALUATION OF THE PRESENTATION OF THE OPERATIONAL REPORT IN THE FINANCIAL SECTOR WORK UNIT AT THE SOUTH MINAHASA RESORT POLICE

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Abstract:

The operational report is a report that presents information on all financial and operational activities reporting equity, which is reflected in the operating report income operating surplus/deficit expenses of a reporting entity whose presentation is compared to the previous period so that the preparation of operational reports, reports of changes in equity, and balance sheets have a clear relationship can be accounted for. In practice, the presentation of operational presentation reports always refers to applicable regulations and uses applications that have been prepared and proven by documents and even accountability reports. This study examines the presentation of operational reports on the Financial Sector Work Unit at the South Minahasa Polres. The results of the study show that The results study show that the presentation of operational reports in the Finance Sector Work Unit at the South Minahasa Polres has been carried out/implemented correctly and is by applicable regulations, namely PMK RI Number 22/PMK.05/2022; this can be seen from the results of a comparison of the presentation of operational reports carried out by the Financial Sector Work Unit at the South Minahasa Polres based on Permendagri No.77 of 2020 is appropriate and well implemented.

Keywords: Accountability Report, Finance, Operational Report

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INTRODUCTION

In principle, state revenue is supported by three main elements: state revenue sourced from taxes, state revenue not sourced from taxes known as Non-Tax State Revenue and state revenue sourced from grants, both from domestic and foreign sources. Different regulations govern each. For state revenues obtained from taxes, the regulations are scattered in several laws and regulations, including Law N0. 28 of 2007 concerning the Third Amendment to Law N0.6 of 1983 concerning General Provisions and Tax Procedures.

The government's efforts to reform the public sector through state financial management policies by issuing Law Number 71 of 2003 concerning State Finance. Before the law was issued, the application of accounting in the government only used a cash-based single-entry system that recorded cash receipts and expenditure transactions. As a result, complicated problems arose because there was no recording of assets and liabilities owned by the government.

In the Regulation of the Minister of Finance of the Republic of Indonesia Number 22/PMK.05/2022 Article 1 Paragraph 1 concerning Government Accounting Standards, now abbreviated as SAP, are accounting principles applied in preparing and presenting government financial reports. The demand for transparency and accountability in state administration, the implementation of good governance and clean government, and the public's right to obtain information by statutory regulations are obligations of Polri as a public body. The public sector, accompanied by democratization demands, has become a phenomenon in Indonesia. Along with the times and the unavoidable demands of the times, it demands positive changes, including in the economic progress of a country. Especially in terms of management accounting preparation and

reporting. Of course, based on the laws and regulations made by the Government / State Ministries / Institutions concerned and the participation or cooperation between the Central and Regional Governments and their ranks, including within the scope of the South Minahasa Resort Police (Polres) (Dico et al., 2014).

Each entity must prepare financial reports according to government regulations. Given the activities carried out using public funds, accountability for managing these funds is a public demand. Financial management in the Finance Division of the South Minahasa Police is based on the Chief of Police Regulation (2011) Chapter II Article 4 on State Financial Management in the Police Environment. In addition, in terms of financial accountability of the South Minahasa Police Finance Division Work Unit, the background of the Republic of Indonesia (2006) on Financial Reporting and Performance of Government Agencies and (Republic of Indonesia, 2010) on cash-based accrual is the accounting principle applied in preparing and presenting government financial statements.

Government Accounting Standards (SAP) are principles in preparing and presenting government financial statements. Thus, Government Accounting Standards have legal requirements and strength to improve the quality of financial statements. The presentation of reports within the scope of the police is one crucial aspect that needs to be analyzed to create quality financial reports and fair presentations by SAK. The operational report is a report that shows an overview of economic resources as an increase in equity and management of its use by the central government or local government in order to carry out government activities in one reporting period. This report includes LO income and operating surplus/ deficit expenses of a reporting entity whose presentation is compared with the previous period so that the preparation of the Operational Report, the Statement of Changes in Equity, and the Balance Sheet have an accountable relationship. This report is made to complete the report in the accounting cycle on an accrual basis; therefore, the Operational Report, Balance Sheet, and LPE have a relationship whose preparation can be accounted for. Based on a survey conducted by researchers at the Finance Sector Work Unit at the South Minahasa Police, it was found that the problem of human resources (Human Resources) needs to be improved and facilities and infrastructure that are less supportive hinder financial management in the South Minahasa Police Finance Sector Unit by the National Police Chief Regulation (2011) in order to create reliable and accurate and timely financial reports by Government Accounting Standards (SAP) Republic of Indonesia (2010). Regarding applying the accrual basis, the financial work unit at the South Minahasa Police Station must make various preparations. Based on this, the author is interested in researching the finance work unit at the South Minahasa Police with the topic Evaluation of the Presentation of Operational Reports in the Finance Work Unit at the South Minahasa Police.

Accounting. According to Kieso, Weygandt et al. (2019), accounting is the activity of identifying, recording, and communicating economic transactions of an economic entity to parties who hold an interest. Kieso, Weygandt, et al. (2019) assume that the reporting aspect of accounting will adjust to the party reading the financial statements. For example, management accounting focuses on informing financial data to internal parties, especially top management, who will make essential decisions. Organizations usually identify an economic event that reflects their business and then produce financial records recorded by these economic activities. Chronological, systematic and measurable by eye units are properties that must be applied when carrying out the recording. In the final stage, communication of data that has been collected can be made in the form of financial reports al, also known as accounting reports, to be given to interested parties.

Government Accounting Standards. According to Rusmana, Oman et al. (2017: 33), government accounting standards (SAP) are concepts, provisions, procedures, methods, and techniques available, both in Indonesia and internationally, both theoretically and practically to record, clarify, summarize, adjust, report, and analyze government financial transactions that have been selected and determined by the Agency / Institution authorized to prepare standards and

subsequently modified into Standards. Government Accounting Standards used by government agencies are strengthened in PP No. 24 of 2005; this SAP regulates the presentation of financial statements.

Accounting Policy. In the Regulation of the Minister of Finance of the Republic of Indonesia, Number 22/PMK.05/2022, accounting policies are specific principles, fundamentals, conventions, and practices a reporting entity uses to prepare and present financial statements. The policies reflect the principles of prudence, cover all material matters, and are by the provisions in the PSAP. Accounting policies are prepared to ensure that the financial statements can present information that is appropriate for the reporting entity:

- a. Relevant to the needs of report users for decision-making;
- b. Reliable, in the sense of:
 - 1) Reflects the honest presentation of the entity's financial results and position;
 - 2) Describes the economic substance of an event or transaction and not merely its legal form;
 - 3) Neutral, i.e., free from favoritism;
 - 4) Verifiable;
 - 5) Reflect prudence; and
 - 6) Covers all material matters.
- c. Comparability, with the understanding that the information in the financial statements will be more valuable than the previous period's financial statements or the financial statements of other reporting entities.

Understandable, with the understanding that the information presented in the financial statements can be understood by users and is expressed in forms and terms that are adjusted to the user's level of understanding.

Government Financial Statements. According to Sujarweni (2019), financial statements are records of an entity's financial information at a specific period and can provide information about the entity's financial performance. According to Rahman Pura (2018: 77), financial statements are the final result of accounting activities. This report summarizes transaction data in a helpful form for decision-making.

Statement of Operations (LO). Definition of Operational Report. In the Regulation of the Minister of Finance of the Republic of Indonesia Number 22 /PMK.05/2022 Chapter II Part B, the operational report (LO) is a component of the report that provides information about all financial and operational activities of the reporting entity, which are reflected in the income-LO, expenses, and operating surplus/deficit of a reporting entity. In addition to reporting operational activities, LO reports financial transactions from nonoperating activities and extraordinary items outside the entity's primary duties and functions. The structure of the statement of operations includes items, namely LO.

Revenue accounting, expense accounting, surplus/deficit of operating activities, surplus/deficit of nonoperating activities, extraordinary items, and surplus/deficit-LO.

METHODS

Type of Research. This type of research is qualitative research with a descriptive approach. The qualitative method is used in this research because the technique requires research that is not broad but is an in-depth representation based on the phenomena that occur in the research object. So that later, this research can solve the problems contained in an object, and the answer needs to be generalized.

Place and Time of Research. To obtain the data needed to write the thesis, the authors conducted research at the South Minahasa Police, Trans Sulawesi Street, Pondang Village, East Amurang District, North Sulawesi. The research time starts from July 2023 until completion.

Types, Data Sources, and Data Collection. The type of data collected by researchers is qualitative data. Qualitative data comes from verbal explanations that cannot be analyzed in the form of numbers or numbers. In research, qualitative data is in the form of a description of the research object.

Qualitative data provides and shows the quality of the object of research conducted. Primary data is collected directly by researchers through the source by researching the object under study. Several methods, namely carry out data collection techniques:

- 1) Documentation, namely collecting data and information by researching documents and reports at the South Minahasa Police, studied and analyzed the method of reporting operational reports according to PMK RI No.22 / PMK.05 / 2022.
- 2) Interview is a data collection technique by conducting direct question and answer techniques with employees of the relevant financial administration section at the South Minahasa Police Station who can provide the information needed and data for this study.
- 3) Observation is a data collection technique that directly observes service activities related to revenue and expense recognition problems. This observation is carried out to obtain a clear and accurate picture of the reporting of operational reports by PMK RI No.22/PMK.05/2022 at the South Minahasa Police.

Data Analysis Method and Process. The analysis method used in this research is descriptive analysis, which describes or describes the data obtained and the required operational report reporting according to PMK RI No.22/PMK.05/2022 at the South Minahasa Police. The data analysis process used in this research is:

- 1) First, the author collected data based on information about government financial reports in the finance work unit at the South Minahasa Police.
- 2) Then, the author collects matters and information that must be considered in recording, recognizing/measuring, and reporting operational reports by PMK RI No.22/PMK.05/2022.
- 3) After that, the author presents the data by analyzing the comparison with the data that has been reduced and then compared it with the rules contained in PMK RI No.22 / PMK.05 / 22 concerning operational reports.
- 4) Furthermore, the author will evaluate the government financial statements owned by Polres Minsel to determine the attitudes and decisions and the measurement of operational report disclosures by the finance work unit.
- 5) Based on the results of the application obtained, the author also describes the usefulness of the operational report in the financial statements of the South Minahasa Police government.
- 6) Then, after producing research data based on several methods that have been carried out, the author will conclude the research conducted and provide input in the form of valuable suggestions.

RESULT AND DISCUSSION

Research Results. This research is entitled "Evaluation of the Presentation of Operational Reports in the Finance Work Unit at the South Minahasa Resort Police." Reveals essential findings related to presenting operational reports that are automatically based or via a website application. The website/application used is SAKTI. This study is focused on members and staff at the Finance Work Unit at the South Minahasa Resort Police. The authors conducted data research in July 2023 as a data study material. Then, interviews with three informants.

Based on the results of interviews conducted with related parties from the finance work unit at Polres Minahasa Selatan to Mr. Iswan R. Antuke as Account Subdivision / Verification Section, the presentation of operational reports on the finance work unit at Polres Minahasa Selatan has been running/implemented correctly and by applicable regulations, namely Perkap and Perdirjen Perbendaharaan in general and according to the concept provided by the Polda level, where the work unit uses PMK No. 05 if using PMK RI No. 22 only regulates accounting policies. Mr. ABD. R. Tawaa added the explanation of the interview results as Head of Sub Section Nim that the presentation of operational reports in the finance work unit at Polres Minahasa Selatan adapts to the rules submitted by Polda so that it can run well because every distribution of rights from Polres Minsel personnel is based on the direction of Polda and KPPN. With an introductory letter from Polda and KPPN, the budget can be realized based on Polda and KPPN regulations.

In presenting operational reports, work units in the first week of the current month are required to present book-closing reports at the Polda and KPPN levels. The preparation of operational reports in work units is by the schedule implemented, and the work unit's obligations include reports on the balance sheet, operational expenses, and other items. In routine reporting,

work units are prepared quarterly and semesterly. The presentation of operational reports is accrual-based due to recording in the transaction period, rather than recording financial statements when the transaction is received/cash basis. Documents required in presenting reports are reports on state revenue, state assets, equity reports, reports on the realization of expenditure on goods and employees, and reconciliation results between work units and KKPN. Accounting records used in presenting operational reports are operational report notes, which concern the presentation of overall information on financial and operational activities in the operational report income, expenses, and operational surplus/deficit of a reporting entity in the previous period. What reports are produced in presenting operational reports, namely information on financial operating activities in LO income, expenses and operating surpluses/deficits. Mr. ABD. R. Tawaa added the results of the interview that financial reports are daily and monthly by Perdirjen PMK No. 5 of 2022 based on references and directions from the Ministry of Finance through Polda, where reporting at Polres Minsel is quarterly and annually, namely operational reports, expenses, transfers and items have been determined by the headquarters based on the needs requested and presented monthly and quarterly and someevery six months and someevery year. Likewise, the reports and documentation have been implemented and realized as of last month. They are evidenced by the accounting records used: the Operational Report (LO), Payment Order and Realization and acceptance of Polres Minsel's financial reports at Polda and KPPN.

The results of an interview with Mr. Brigadir Novian Jhony Sinewe as BASIKEU RES MINSEL said that the presentation of operational reports on the financial work unit at the Minahasa Police Station was structured from the financial position and financial performance of an entity. Records of financial information of a Work Unit in an accounting period that can be used for the performance of the Work Unit so that the presentation of the report has been running well and orderly and is by applicable regulations, namely PMK RI No.22/PMK.05/2022, where the finance work unit at the South Minahasa Police has prepared a CALK report according to the accounting period which includes all reports in the LO, LPE, balance sheet, and LK. The LO presentation is also reported in the quarterly and semester periods. He added that the presentation of operational reports in the finance work unit at South Minahasa Police is accrual-based because it includes LRA, balance sheet, LAK, and CALK. The documents needed to present operational reports in the finance work unit at the South Minahasa Police include LO, LPE, LRA, Balance Sheet, LAK, and LK.

"In the presentation of operational reports in the Work Unit, the application of recording the wrong account code, writing decimal numbers (interview with Mr. Iswan R. Antuke)." Mr. Brigadier Novian Jhony, Since we added this explanation in the presentation of operational reports on the Work Unit, the inventory of goods, numerical errors (miscalculation), and misapplication of account codes need to be considered. The results of the interview with Mr. ABD. R. Tawaa also explained that reports use application systems and the internet, obstacles that often occur in internet interference.

Evaluation of the Presentation of Operational Reports in the Finance Work Unit at the South Minahasa Resort Police. In the interviews I conducted, three informants were directly involved. The reasons for selecting these three informants were relevance, diversity, expertise, theoretical support, accessibility, ethics and confidentiality, information quality, and flexibility.

The presentation of operational reports in the Finance Work Unit at the South Minahasa Resort Police is carried out and evaluated periodically for all activities using quantitative methods and qualitative methods, where the presentation of financial statements is applied by applicable regulations so that it can run/be appropriately implemented, this can be seen from the active supervision of the Chief of Police to evaluate and approve each policy to monitor the development of the presentation of operational reports. The presentation of operational reports is accrual-based due to recording in the period of a transaction, not recording financial statements when transactions are received/on a cash basis.

The presentation of operational reports in the Finance Division of the South Minahasa Resort Police has provided accurate, complete, informative, and reliable information to assess, monitor, and evaluate the presentation of operational reports in the form of documents used to present operational reports, reports generated, and accounting records. In presenting operational reports internally, the Finance Unit at the South Minahasa Resort Police has conducted adequate testing and evaluation of the accrual basis. It is followed up and informed by the Account/Verify Sub Section and Nim Sub Section to the South Minahasa Resort Police Chief to take the necessary steps in monitoring.

The Operational Report is a financial report that presents information about all activities that increase equity, which consists of operating income, operating expenses, nonoperating and extraordinary items; a report that is presented in the form of a report that is compared with the previous period's report.

On an accrual basis, LOs are recorded during financial transactions, and at the Puslitbang Humaniorad dan Manajemen Kesehatan, the Operational Report only reports operating expenses because the budget is only used for expenditure.

The results of the Comparison of the Presentation of Operational Statements in the Finance Work Unit at the South Minahasa Police can be seen in Table 4.3, which is as follows:

Table 1. Comparative Results of Presentation of Operating Statements

No	General Conditions	Presentation of the Operational Report at the Finance Work Unit of the South Minahasa Resort Police	PMK RI Number 22/PMK.05/2022
1.	Accounting for operating statement (LO) income	In the presentation of operational reports in the finance work unit at the South Minahasa Police for 2023, there are three types of revenue: LO taxation revenue, LO PNPB revenue, and grant revenue. However, there has yet to be a grant income because it is still waiting for PEMKAB, and the income is included in the building discourse. For LO taxation and LO PNPB income, the presentation of operational reports aims to compare material with the previous month's period.	In PMK RI No. 22/PMK.05/2022, there are 3 revenue types: Taxation-LO revenue, PNPB-LO revenue, and Grant-LO revenue.
2.	Accounting for Expenses	Expenses in the operational report in the finance work unit at the South Minahasa Police are included in personnel expenses, operational expenses, expenses for goods and services, maintenance expenses, official travel expenses, inventory expenses, expenses for goods to be handed over to the public, interest expenses, subsidy expenses, social assistance expenses, transfer expenses, depreciation and amortization expenses, allowance expenses, grant expenses, and other expenses, including; interest expense, loss on sale of securities and loss on sale of fixed assets, but the Finance Work Unit at the South Minahasa Police does not have other expenses.	In PMK RI No. 22/PMK.05/2022, expenses are classified according to economic classification (by type of expense), including employee expenses, inventory expenses, goods and services expenses, maintenance expenses, official travel expenses, goods to be handed over to the community, interest expenses, subsidy expenses, grant expenses, social assistance expenses, transfer expenses, other expenses, depreciation and amortization expenses; and allowance expenses.

3.	Surplus/Deficit of Operating Activities	The Surplus/Deficit of operational activities in the Finance Unit at the South Minahasa Police is included in the presentation of the operational report, which aims to determine the income and expenditure variables of the Work Unit's financial condition at any time and is also contained in the preparation of the CALK of the Work Unit.	In PMK RI No. 22/PMK.05/2022, Surplus from operating activities is the excess difference between revenues and expenses during one reporting period. Meanwhile, a deficit from operating activities is the difference between revenues and expenses during one reporting period.
4.	Surplus/Deficit of NonOperating Activities	Surplus/Deficit of nonoperating activities is also contained in the operational report on finance in the Work Unit at South Minahasa Police, which aims to determine whether there is an increase or decrease in equity derived from nonoperating activities, including Surplus/Deficit on sale of non-current assets, Surplus/Deficit on settlement of long-term liabilities, and Surplus/Deficit from other nonoperating activities.	In PMK RI No. 22/PMK.05/2022, income and expenses that are not routine need to be grouped separately in nonoperating activities. Income/expenses from nonoperating activities include surplus/deficit on sale of non-current assets, surplus/deficit on settlement of long-term liabilities, and surplus/deficit from other nonoperating activities. The difference between the surplus/deficit from operating activities and the surplus/deficit from nonoperating activities is the surplus/deficit before extraordinary items.
5.	Great post	The implementation of extraordinary items is also included in the presentation of the statement of operations, but we do not have extraordinary income or extraordinary expenses.	In PMK RI No. 22/PMK.05/2022, extraordinary items are presented separately from other items in the operational report and after the surplus/deficit before extraordinary items. Extraordinary items have the following characteristics: Unforeseeable events occur at the beginning of the fiscal year; Not expected to occur repeatedly, and Events beyond the control of the government entity The nature and dollar amount of extraordinary events should also be disclosed in the notes to the financial statements.
6.	Operating surplus/deficit	Operating surplus/deficit is contained in the presentation of operating statements, which aims to determine the difference during the reporting period.	In PMK RI No. 22/PMK.05/2022, Surplus/deficit-LO is the sum of the surplus/deficit of operational, non-operational, and extraordinary events. The surplus/deficit-LO balance at the end of the reporting period is transferred to the Statement of Changes in Equity.

Source: Data Processing Results, 2023

Based on Table 4.1, it can be seen that the presentation of operational reports at the Finance Division Work Unit at the South Minahasa Resort Police is by PMK RI Number 22 / PMK.05 / 2022. This can be seen from the comparison between the presentation of operational reports applied by the Finance Division Work Unit at the South Minahasa Resort Police and the presentation of operational reports based on PMK RI Number 22 / PMK.05 / 2022.

CONCLUSION

Based on the results of the discussion, the following conclusions can be drawn That the presentation of operational reports in the Finance Division Work Unit at the South Minahasa Resort Police has been carried out / implemented correctly and has been by applicable regulations, namely PMK RI Number 22 / PMK.05 / 2022, this can be seen from the results of the comparison of the Presentation of Operational Reports carried out by the Finance Division Work Unit at the South Minahasa Resort Police based on Permendagri No.77 of 2020 is appropriate and well implemented.

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