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**EVALUATION OF ABILITY GOVERNMENT STAFF TO  
PREPARE FINANCIAL STATEMENT  
(Case Study at BKD Padang Panjang)**

**THESIS**



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**THESIS APPROVAL LETTER**

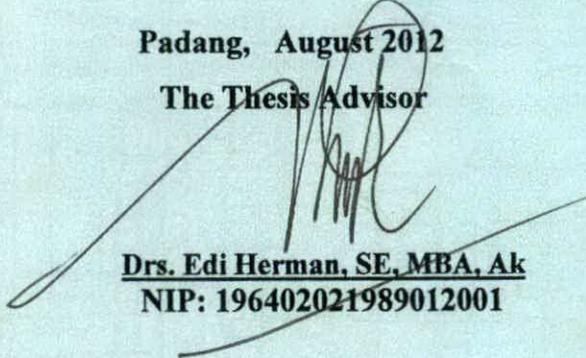
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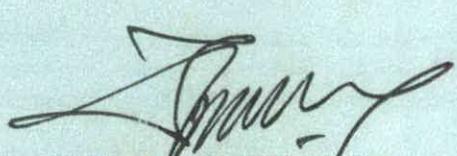
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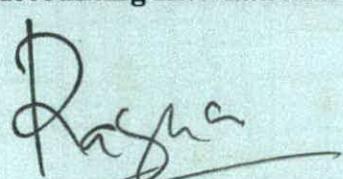
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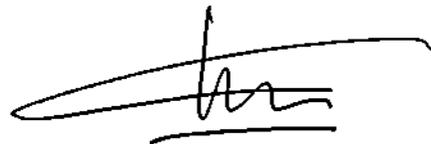
  
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## PERNYATAAN KEASLIAN SKRIPSI

Dengan ini saya menyatakan bahwa dalam skripsi yang saya tulis dengan judul *Evaluation the Ability of Government Staff to Prepare Financial Statement (Case Study at BKD Padang Panjang)* adalah kerja/ karya saya sendiri dan bukan merupakan jiplakan dari hasil kerja/karya orang lain, kecuali kutipan yang sumbernya dicantumkan dalam skripsi ini. Jika kemudian hari pernyataan saya ini tidak benar, maka saya bersedia dikenakan sanksi sesuai dengan peraturan yang berlaku.

Padang, 10 Agustus 2012



Ocha Maya Sari

06153024

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**Evaluation the Ability of Government Staff to Prepare Financial Statement  
(Case Study at BKD Padang Panjang)**

(By Ocha Maya Sari, Accounting Department, Andalas University, pages)

**ABSTRACT**

*The purpose of this research is evaluation the ability of government staff to prepare financial statements at BKD Padang Panjang. In evaluation, researcher measures the ability of staff with analyze the accounting cycle and the financial statement, accordance to Government Accounting Standard Committee or in Indonesia name is SAP. From the analysis and evaluation, the researcher concludes that: first, through theory, the staff already have a half understanding about Government Accounting Standard Committee or SAP whereas in implementation the standard, they still not yet fair implemented. Second is the ability of staff has good enough to prepare financial statements based on the SAP even though the accounting cycle have not yet complete and to prepare the financial statement include the number of accounts, they take from another resources as appendixes in financial statement. The third is that financial statements of BKD Padang Panjang have good accordance with the standard although there are still have different in classification the accounts in statement of budget realizations.*

**Keyword:** *Accounting cycle, SAP, the ability of staff, and financial statements.*

# CHAPTER I

## INTRODUCTION

### 1.1 Background

The Indonesian government has made reformation of the state financial management for both central and local governments to the act legislation packages of state financial sectors, named Act No. 17 of 2003 on State Finance, Act No 1 of 2004 on State Treasury. The rules of act declare that the Governor / Regent / Mayor extend the draft of regulations on responsibility for realization budget APBD to DPRD in the form of financial statements, that have been audited by BPK, at least 6 (six) months after the fiscal year ended. Financial statements are prepared and presented in accordance with SAP.

Beside the act and government regulations, the Minister of Home affair issued a *Permendagri* no.13 of 2006 on regional financial management guidelines, as it has been changed to become of the Minister of Home Affairs No. 21 of 2011. In essence all the rules have a desire for transparency and accountability in management regional finance (Tanjung, 2011).

However, since the eight years of broad autonomy to the regions, and ten years after the virtual reformation there is no significant progress in improving transparency and financial accountability of the state / region. The facts are revealed by the mass media (Warsidi, December 28, 2009) related to implementation of Government Regulation no. 24 of 2005 about Governmental Accounting Standards.

- a. The quality of government financial reports still has poor quality, both of Central and Local Governments. This is reflected by the number of BPK audit opinion in financial statements of ministries and both central and local agencies with opinion other than unqualified. From the audit of the 293 Local Government Finance Statement (LKPD's) in 2008 and one of LKPD in 2007 by BPK, 8 received unqualified opinion, 217 qualified, 21 not fair and 47 received disclaimer.
- b. The poor quality of financial statement is caused by the resistant of government staff to reform management or state finance.
- c. The ability of the government staff in preparing and reporting the financial statement accordance with governmental accounting standards

have still limited. This is partly due, caused by the insufficient human resources to handle the management and reporting the financial statement in government.

- d. Meanwhile, the accounting education in universities has only emphasized the business sector accounting (private). Beside that, for the accounting public sector, include government accounting, still has not been adequately considered.

Conditions are getting worse and very people apprehensive, reminding that the fund is managed by the government is public funds. In addition, these conditions are a challenge for local governments to improve the quality of their financial statements with accounting applying to achieve transparency and accountability in financial management.

So that, all parties including the government itself try to overcome this by making reforms in all sectors. One attempt to restore in economic, social, and politics is to get back people's trust to the government by trying to create a clean and respectable government, known as good governance. This effort is also supported by many parties, the government itself as the executive, the parliaments as legislature, and the press by non-governmental organizations.

Based on government regulation No. 101 year 2000, states that the good governance paradigm has principles in which are professionalism, accountability, transparency, excellent service, democracy, efficiency, effective, and rule of law (Suhadi & Fernanda, 2001). In a simple language, there are three main principles of good governance namely participation, transparency, and accountability (Simanjuntak, 2005).

The preparation of financial statements is a one of kind form to support the requirement of accountability. Accountability and transparency are important parts in creating a strong government, and can achieve transparent behavior and improve the competence and professionalism with the power of efficiency. Public accountability is an important factor to realize good governance which requires transparency of information for the functioning of such accountability. Accountability and transparency are clue to realize the norms of good governance (Zulkarnaen, 2008).

The points of good governance, named the duties to be responsible for organizing various activities and development of government policy. Good

governance to become real, it needs high commitment from all parties, superiors and subordinates, government and society, good coordination, integrity, professionalism, work ethic and high moral.

Thus the government as the main executive of the implementation of good governance is required to provide more transparency, accountability and more accuracy. This is more important in this era of reformation, through the empowerment of institutions as a counterweight control of government power.

Based the description above, the author is interested in doing this research and to know more about how far the ability government staff to prepare financial statements in BKD Padang Panjang. In this study researchers takes the subject as follows:

## **"EVALUATION THE ABILITY OF GOVERNMENT STAFF TO PREPARE FINANCIAL STATEMENTS (Case Study at BKD Padang Panjang)"**

### **1.2 Problem Definition**

Based on the background stated above, then the problems the author would like to discuss in this research are:

1. Does the staff have fair understanding about GASB/SAP 2005?
2. Does the staff have been able to prepare the financial statements based GASB/SAP 2005?
3. Do the financial statements of BKD Padang Panjang have in accordance based on the standard?
4. Is the accounting cycle have fully done by government staff?

### **1.3 Research Objective**

The purposes that the author wants to reach by doing this research are:

1. To get information about the result from evaluate the ability of government staff to prepare financial statements.
2. To understand more about developing and implementation government accounting standard in BKD Padang Panjang.
3. To understand the staffs competence in do government accounting cycle to produce the financial statements.

4. To understand the adjustment financial statements with the standard.

#### **1.4 Significance of Study**

The research is expected to provide benefits to many parties, among others:

1. So the author and reader are expected to have an understanding regarding governmental accounting in preparing financial statements.
2. So the author can contribute to BKD Padang Panjang in terms of developing the governmental accounting and implement it.
3. For the reader, this research hopefully can give additional information and could be a reference for future researchers that are concerned with government accounting.
4. For BKD and others, the results of this study can be used as consideration to evaluate the ability of government staff and as input in improving the quality of financial statements and to achieve good governance.

#### **1.5 Research Scope**

This research is conducted with a focus on the meaning financial statements. To evaluate the author uses SAP or Government Accounting Standard Board (GASB). The data of financial statements that author gets to analyze and evaluate are taken from 2010 including the result of interview to support it.

#### **1.6 Writing Systematic**

This research is divided into five chapters, those are:

##### **Chapter I Introduction:**

This chapter explains the overview of the background of the introduction, problem definition, objective research, significance of study, research scope and writing systematic.

##### **Chapter II Theoretical Framework:**

This chapter explains the definition and of accounting, governmental accounting, financial statements, ability, conceptual framework in government accounting standard board (SAP), and budgeting.

### **Chapter III Research Methodology**

This chapter consists of research design, object, types and source of data, also data gathering methods.

### **Chapter IV Analysis**

This chapter is divided into two parts; first part is about BKD at Padang Panjang region. The second part is the analysis and evaluation of ability government staff to prepare financial statements.

### **Chapter V Conclusion**

This chapter consists of research conclusions of the analysis in previous chapters. This chapter will also explain the research limitations as well as suggestions and implications of the research not only for the organization itself but also to other parties who might have interest in this topic.

## **CHAPTER II**

### **THEORETICAL FRAMEWORK**

#### **2.1 Definition Ability**

According to Chaplin (1997, p.34) ability is the powers to do activities. Ability can be as the capability of someone who has it from their born or the result or implementation.

Based on definition above, we can conclusion that the ability is the potential of skill of someone that they bring from born or is from the result or implementation that used for make something and to achieve it through actions.

Furthermore, Robbins (2000, p.46) saying that if ability have consist of 2 factor that are:

1. Intellectual Ability

Is the ability to do activities through mental.

2. Physical Ability

Is the ability to do activities based on power of stamina and physical characteristic.

According Keith Davis in Mangkunegara (2000, p. 67) through physiologies, ability consist of potential ability (IQ) and reality ability (knowledge + skill), it means that if the employee who have IQ above average with good education for their position and have skill in do their daily job, so it would be easy for them to achieve good performance.

#### **2.2 Accounting**

##### **2.2.1 Definition of Accounting**

American Institute of Certified Public Accounting in Abdul Hafiz Tanjung (as cited in Harahap, 2003, p. 4) defines accounting as follows:

*Accounting is the art of recording, classification, and summary a certain way and in the size of the monetary, transactions and events which generally includes various financial and interprets the results.*

Whereas according to Accounting Principle Board Statement no 4 in Abdul Hafiz Tanjung (as cited in Harahap, 2003, p. 4).

*Accounting is a service activity, the function of which is to provide quantitative information, generally in monetary terms, about an economic corporation that can be used to choose an economic decision from several alternatives.*

Based on Tanjung's book (as cited in Jusup, 1997, p. 4), the definition of accounting can be seen from two sides that are:

**b. The definition of accounting from user accounting service**

Viewed from the point of the user, accounting can be defined as a discipline that provides the information necessary to carry out activities in the efficiency and evaluate the activities of an organization.

**c. Definition accounting from process activities side**

If viewed from the point of activity, accounting can be defined as the process of recording, classification, summarizing, reporting, and analyzing financial data of an organization. This definition indicates that the activities of accounting is a complex task and involves a variety of activities. Basically, the accounting must:

1. Identify where data related or relevant to the decision to be taken.
2. Process or analyze relevant data.
3. Changing data into information that can be used to make decisions.

Results from accounting are the financial statements. Basically making the financial statements is a form of transparency which is the need for supporting the accountability requirements in the form of government openness of public resource management activities (Mardiasmo, 2006).

### **2.2.2 Purpose of Accounting**

According LGSP (2009, p. 6) the purposes of accounting are:

1. Provide Information regardless the asset position, liabilities, revenues and expenditures.
2. Report the financial condition of local government.

## **2.3 Financial statements**

The financial statements are a form of accountability for the stewardship of economic resources owned by an entity. The financial statements have been prepared on the basis of published accounting standards for financial statements, it can be compared with the financial statements of prior periods or as compared with the other financial statements. Understanding of financial reports can be found from many sources, namely:

*Report that measures the success of enterprise operations for a given period of time. (Kieso)*

*Structured representation of the financial position of and the transaction undertaken by entity. (IPSAS)*

Meanwhile, according to government regulation No. 24 of 2005, the financial statements are a structured report on the financial position and transactions conducted by a reporting entity. General purpose financial report is to present information about the financial position, budget, cash flow and financial performance of a reporting entity useful to the users in making and evaluating decisions about resource allocation. Specifically the objectives of government financial statements is to present information useful for decision making and to demonstrate accountability reporting entity for the resources entrusted to it.

## **2.4 Local Financial Accounting**

### **2.4.1 Definition**

Local financial accounting is process identifying, measuring, recording and reporting economic transaction from local government entities that could be as information in making economic decision that needed by external entities party.

### **2.4.2 Recording System**

In accounting there are three kinds recording system that can be used are: single entry, double entry, and triple entry.

#### **1. Single entry**

Single entry usually calls by single book record. In this system, the recording economic transactions only make it just once. The transactions that make cash increase will be record in received side and other transactions that make cash decrease will be record in disbursement side.

## 2. Double entry

The recording system of double entry always name with couple recording. According this system, the basic is the economic transaction will be record twice. Recorded with this system are calls it with name journalize, with have two sides that are left side is debit and right side is credit. Each recording must have balance equal basic accounting, which are:

$$\text{Asset} + \text{Expenditure} = \text{Liabilities} + \text{Equity Fund} + \text{Income}$$

## 3. Triple entry

Recording system triple entry is making record with using recording system of double entry, and adding with record in budgeted book. So, while the recording system double entry running, PPK SKPD or SKPKD also record the transaction in budgeted book, and make it affect to the budget.

### 2.4.3 Accounting Basis

In Accounting, there are 4 basis that used to determine when the transaction is recorded, that are: cash basis, accrual basis, modified cash basis, and modified accrual basis.

1. Cash basis is the most simple accounting basis, according this basis, the transaction are recognize or record if have occurring changes or caused to the cash.
2. Accrual basis is accounting basis that recognize the transaction or another event when the transaction or event happens (and not only when cash received or paid).
3. Modified cash basis accordance *Kepmendagri* No. 29 of 2002 are said that:
  - Modified cash basis is combination cash and accrual basis.
  - The transaction received and disbursement cash are recorded and journalized when received or paid the money (cash basis). At the end

of period, are doing adjustment for recognized the transaction and event in current period even though the received and disbursement cash from transaction have not realization.

So, in this accounting basis, decided the expenditures treasurer record the transaction with cash basis for budgeted year and do adjustment at the end of budgeted year based on accrual basis.

4. Modified accrual basis is recorded the transaction with using cash basis for certain transactions and using accrual basis for apart of big transaction.

#### **2.4.4 Accounting Cycle**

##### **1. Analysis Transaction**

Before, the entities make journal, they must analyze the transaction first, and it means that they must know where the resource of transaction comes, define the account that have relationship with transaction, how to record and recognized, and what is the purpose of the transaction appear.

##### **2. Journal of Transaction**

In explanation about the system of double entry above has already explained about journalize, that do with there is facilitate journal's book, is media for record transaction through chronologies. So, journalized is procedures financial transaction record to journal's book. Journals always call it as the books or original entry, with a journal, the recording account will be easier, because journal has already separated transaction with have debited and credited side accordance with the account.

Journals have divided into two that are, general journal and special journal. General Journal is journal that use for recorded all kin transactions, while special journal is a journal that used for record only one transaction.

##### **3. Posting to the Ledger**

For the first time the financial transaction is recorded in journal's book, then make summary in ledger. Ledger is a book that has contains of a group account. The account used to record through separated the income, expenditures, asset, liabilities,

and equity of fund. The process input of accounts from journal to the ledger is calling it with posting. Posting to the ledger is classification and summarized transaction because each data of transaction will bring to the each account that has adjusted with transaction.

#### **4. Trial Balance**

Procedures journalized and posting are doing one accounting period. The next procedure is arranging trial balance at the end accounting period. Trial balance is the list of accounts with a balance. In a balances the amount or number are taken from end of balance in each account from ledger.

#### **5. Adjusting Journal**

The next step from accounting cycle is make adjustment journal. Adjustment journal have to make it because in accounting are known adjustment procedures and accounting basically with basis assumption that the age of economic entities can separated to be period that has characteristic.

The purposes for making adjustment journal are:

1. Reporting all revenues that have earned for one accounting period.
2. Reporting all expenses that happen for one accounting period.
3. Reporting with accurate the value of activa at date of balance sheet. Some the value of activa in the beginning period has been used for one accounting period that has been reported.
4. Reporting through accurately the liabilities in date of balance sheet. In this thing, the payment has already happened but not yet paid.

#### **6. Adjustment Trial Balance**

After adjustment journal already make, the next step is posting to the ledger adjust with the accounts. After posting have do it, so the accounts will showing the new balances. The next accounting procedures are arranges the adjustment trial balance that is trial balance that arrange after make adjusting journal.

## **7. Financial Statement**

Accordance with the accounting cycle, after arrange adjustment trial balance, then arranging the financial statement with take the data from adjustment trial balance. The components of financial statement are:

1. Statement of Budget Realization
2. Balance sheet
3. Statement of Cash Flows
4. Notes to the Financial Statement

## **8. Closing Entry**

In the beginning has already explained that revenue and expense accounts are nominal accounts, because the balance of both accounts at the end of accounting period will be transfer to fund equity account or R/K local government.

The process closing nominal account consists of three steps, first is close the revenue accounts to Summary of Surplus/Deficit, and second is closing expense accounts to Summary of Surplus/Deficit. The last is close Summary Surplus/Deficit to Equity Fund or R/K local government.

## **9. Post Closing Trial Balance**

The last step from accounting cycle is arranges post closing trial balance. Like the other trial balance, post closing trial balance consists of the summary balance of accounts, only the balance comes after making closing entry. Because the process of closing nominal accounts are transferring revenue and expense accounts to equity fund accounts, so in post closing trial balance will never meet the nominal account, if there is balance the value is zero.

## **2.5 Governmental Accounting Standard Committee (SAP 2005)**

### **2.5.1 PSAP No.1 Financial Statement**

#### **Objective**

The objective of this Standard is to prescribe the presentation of the financial statements for general purposes (general purpose financial statements) for improving the comparability of the financial statements against the budget, between periods, as well as among entities. The general purpose financial statements are financial statements with the objective to fulfill the needs of the majority of the financial

statements users. To achieve such objective, this Standard determines all considerations for the presentation of the financial statements, guidelines to the structure of the financial statements, and minimum requirements of the contents of the financial statements. The financial statements are prepared by applying cash basis for recognition of revenues, expenditures, and financing accounts, and accrual basis for the recognition of assets, liabilities, and equity accounts. Recognitions, measurements, and disclosures of specific transactions and other events, are prescribed in other government accounting standards.

### **Scope**

*General purpose financial statements are prepared and presented using cash basis for recognition of revenues, expenditures, transfer and financing accounts, and accrual basis for recognition of assets, liabilities and equity accounts.*

General purpose financial statements are statements intended to fulfill the needs of users. The users are the public, legislative bodies, auditor/supervisory institutions, parties providing or having a role in the process of donations, investments, loans, and the government. The financial statements include financial statements that are separately presented or constitute a part of the financial statements that are presented in other public documents such as an annual report.

*This Standard should be applied by reporting entities in preparing the financial statements of the central government, local governments, and consolidated financial statements, excluding central/local government business enterprises.*

### **Accounting Basis**

*The accounting basis used in government financial statements is cash basis for the recognition of revenues, expenditures, transfers, and financing, and accrual basis for the recognition of assets, liabilities, and equity.*

Reporting entities are allowed to prepare accounting and present the financial statements by using full accrual basis, either in the recognition of revenues, expenditures, transfers, and financing or in the recognition of assets, liabilities, and equity.

*Reporting entities that prepare accounting and present financial statements by using accrual basis should also present Statement of Budget Realization by using cash basis.*

## **Purpose of Financial Statements**

Financial statements are structured presentation of the financial position and transactions undertaken by a reporting entity. The general purpose of financial statements is to provide information about the financial position, budget realization, cash flow, and financial performance of a reporting entity that is useful to a wide range of users in making and evaluating decisions about the allocation of resources. Specifically, the purpose of government financial statements is to present information which is useful for decisions making and to demonstrate the accountability of the reporting entity on resources entrusted to it, by:

- a) providing information about the position of economic resources, liabilities, and equity of the government;
- b) providing information about changes in position of economic resources, liabilities, and equity of the government;
- c) providing information about sources, allocations, and the use of economic resources;
- d) providing information about the compliance of realization to its budget;
- e) providing information about the methods used by the reporting entity to fund its activities and fulfill its cash needs;
- f) providing information about the ability of the government to finance its activities;
- g) providing information that is useful to evaluate the ability of the reporting entity in funding its activities.

The general purpose financial statements also haveT predictive and prospective roles, provide useful information to predict the amount of resources needed for sustainable operations, resources produced from sustainable operations, and the related risks and uncertainties. The financial statements also present information for users about:

- a) indications of whether the resources are acquired and used in line with the budget; and
- b) indications of whether the resources are acquired and used in line with the provisions, including the budget limit as determined by the Central/Local House of Representatives (DPR/DPRD).

To fulfill such general purpose, the financial statements provide information about the reporting entity on:

- a) assets;
- b) liabilities;
- c) equity;
- d) revenues;
- e) expenditures;
- f) transfers;
- g) financing; and
- h) cash flows.

The information in the financial statements is relevant to meet the purposes as stated in paragraph 9, although it cannot fully comply all purposes. Additional information including non-financial reports, can be submitted together with the financial statements to provide a more comprehensive description concerning activities of a reporting entity within one period.

### **Responsibility for the Financial Statements**

The responsibility for the preparation and presentation of the financial statement is in the management of the entity.

### **Components of the Financial Statements**

*A complete set of financial statements includes the following components:*

- a) Statement of Budget Realization;*
- b) Statement of Financial Position;*
- c) Statement of Cash Flows; and*
- d) Notes to the Financial Statements.*

*The components of the financial statements are presented by each reporting entity, with the exception of the Statement of Cash Flows that is only presented by the unit that has a treasury function.*

A unit that has a treasury function is a unit appointed as a Central/Local Government General Treasurer (BUN/BUD) and/or as proxy Central/Local Government General Treasurer (BUN/BUD).

The financial statements provide information about economic resources and liabilities of the reporting entity on the date of reporting and the flow of economic resources during the current period. This information is necessary for users to conduct evaluation towards the ability of the reporting entity in carrying out the future government activities.

Government financial activities are restricted by a budget in the form of appropriation or budget authorization. The financial statements provide information whether economic resources have been obtained and used in accordance with the budget. The Statement of Budget Realization contains the budget and its realization.

The reporting entity provides additional information to assist the users in assessing the financial performance of the entity and its management of assets, as in making and evaluating the decisions concerning allocation of economic resources. This additional information includes details concerning the output and outcome of the entity in the form of indicators of financial performance, the statement of financial performance, program review and other reports concerning achievement of financial performance of the entity during the reporting period.

In addition to presenting the main financial statements, a reporting entity is allowed to present a Statement of Financial Performance and a Statement of Changes in Equity in accrual basis.

The reporting entity discloses information concerning compliance to the budget.

## **Structure and Contents**

### **Introduction**

This Standard requires certain disclosures on the face of the financial statements, requires other disclosures on the Notes to the Financial Statements, and recommends illustrations to the financial statements as attachment to this Standard which can be used by reporting entities subject to its respective situation.

This Standard uses terms of disclosures in the widest meaning, comprising items presented either on the face of each financial statement or in the Notes to the Financial Statements. Disclosures required in other Government Accounting Standards are presented in accordance with the provisions in respective standards. Unless there is a standard that prescribes otherwise, such disclosures are prepared on

the face of the relevant financial statements or in the Notes to the Financial Statements.

### **Identification of Financial Statements**

*The Financial statements are clearly identified and differentiated from other information in the same published documents.*

*The Government Accounting Standards only apply to financial statements and not for other information presented in an annual report or other documents. Therefore, it is important for users to be able to differentiate information presented according to the Government Accounting Standards from other information, which is not a subject prescribed in this Standard.*

Each component of the financial statements must be clearly identified. Additionally, the following information should be presented clearly and repeatedly on each page of the report, if necessary, to obtain adequate understanding on the presented information:

- a) name of reporting entity or other identification;
- b) scope of financial statements, whether it is one reporting entity or a consolidation of several reporting entities;
- c) date or period of reporting covered by the financial statements according to the components of the financial statements;
- d) reporting currency; and
- e) degree of accuracy used in the presentation of figures in the financial statements.

The requirements in paragraph 26 can be fulfilled through presentation of brief headings and column headings on each page of financial statements. Various considerations are used for numbering of pages, references and presentation of attachments in order to facilitate users in understanding the financial statements.

The financial statements are often easier to understand if the information presented is in thousands or millions of Rupiah. Such presentation is acceptable as long as the degree of accuracy in the presentation of figures disclosed and the relevant information are not diminished.

## **Reporting Period**

*The financial statements are prepared and presented at least once a year. In certain situation, when the report date of an entity changes and the annual financial statements are presented with a period longer or shorter than one year, the reporting entity thus discloses the following information:*

- a) reasons for not applying a one year reporting period,*
- b) facts that comparative amounts for certain reports such as the cash flows and related notes are not comparable.*

In certain situation a reporting entity must change the reporting date, for example a change in the budget year. Disclosures on changes of reporting dates are important in order that users are aware that the amounts presented are for the current period and comparative amounts cannot be compared. A further example is in the period of transition from cash basis accounting to accrual basis accounting, or when the reporting entity changes the date of reporting of accounting entities within the reporting entity to allow preparation of consolidated financial statements.

## **Timeliness**

The usefulness of financial statements will diminish if a report is not available for users within a certain period of time after the date of reporting. The factors such as operational complexities of a reporting entity are insufficient grounds for failure of reporting in time. The financial statements should be submitted to the Central/Local House of Representatives (DPR/DPRD) not later than 6 (six) months after the end of budget year.

## **Statement of Budget Realization**

*The Statement of Budget Realization discloses financial activities of the central/local government which shows compliance to the Revenue and Expenditure Budget for Central Government (APBN)/ the Revenue and Expenditure Budget for Local Government (APBD).*

The Statement of Budget Realization presents a summary of sources, allocation and utilization of economic resources which are managed by the central/local government during one reporting period.

*The Statement of Budget Realization presents at least the following elements:*

- a) revenues;*
- b) expenditures;*
- c) transfers;*
- d) surplus/deficit;*
- e) financing;*
- f) surplus/deficit after budget financing (SiLPA/SiKPA).*

*The Statement of Budget Realization illustrates a comparison between the budget and its realization during one reporting period.*

The Statement of Budget Realization is further explained in the Notes to the Financial Statements. Such explanation contains matters that influence the implementation of the budget such as fiscal and monetary policies, causes of occurrence of material differences between the budget and its realization, as well as further detailed lists of figures that are considered necessary to be explained.

Government Accounting Standard No.02 (PSAP No.02) prescribes the requirements for the presentation of the Statement of Budget Realization and disclosures of the related information.

### **Statement of Financial Position**

The Statement of Financial Position describes the financial position of a reporting entity concerning assets, liabilities and equity on a certain date.

### **Classification**

*Each reporting entity classifies its assets into current assets and non-current assets and classifies its liabilities into short-term liabilities and long-term liabilities in the Statement of Financial Position.*

*Each reporting entity discloses each asset and liability amounts that are expected to be received or paid out within a period of 12 (twelve) months after the reporting date and amounts expected to be received or paid out within a period of more than 12 (twelve) months.*

In the event a reporting entity provides goods to be used in carrying out government activities, separate classifications are needed for current assets and non-current assets in the Statement of Financial Position to provide information

concerning the goods to be used in the subsequent period of accounting and those that will be used for long term purpose.

Information about the maturity date of financial assets and liabilities is useful for the assessment of liquidity and solvency of a reporting entity. Information concerning the date of settlement of non-monetary assets and liabilities, such as inventories and reserves, is also useful to understand whether assets are classified as current and non-current assets and liabilities are classified as short-term and long-term liabilities.

*The Statement of Financial Position contains at least the following accounts:*

- a) *cash and cash equivalents;*
- b) *short-term investments;*
- c) *tax and non-tax receivables;*
- d) *inventories;*
- e) *long-term investments;*
- f) *fixed assets;*
- g) *short-term liabilities;*
- h) *long-term liabilities;*
- i) *equity.*

*Accounts other than those mentioned in paragraph 43 are presented in the Statement of Financial Position if the Government Accounting Standards require such, or if such presentation is needed to present a fair financial position of a reporting entity.*

The considerations for presenting additional accounts separately are based on the following factors:

- a) Nature, liquidity, and materiality of assets;
- b) Functions of those accounts in the reporting entity;
- c) Total, nature, and period of liabilities.

Assets and liabilities that differ in nature and function are sometimes measured by different measurement basis. As an example, a group of certain fixed assets is recorded based on the acquisition costs and other groups are recorded based on estimated fair value.

## **Current Assets**

*An asset should be classified as a current asset when:*

- a) it is expected to be realized in, or is held for sale or consumption in, within a period of 12 (twelve) months from the date of reporting, or*
- b) it is cash or cash equivalent asset.*

*All assets other than those included in (a) and (b), are classified as non-current assets.*

Current assets consist of cash and cash equivalent, short-term investments, receivables, and inventories. Short-term investments, among others, are time deposits from 3 (three) to 12 (twelve) months and tradable commercial papers. Receivables among others are tax receivables, retributions, fines, installments of Sales, indemnification claims, and other receivables that are expected to be received within a period of 12 (twelve) months after the reporting date. Inventories include goods or supplies which are purchased and kept for use, for example consumables such as office stationeries, non consumables such as equipment components and pipes, and used goods such as used components.

## **Non-Current Assets**

*Non-Current Assets comprise assets which are long term in nature and intangible assets that are directly or indirectly used for government activities or that are used by the public.*

*In order to simplify the understanding of non current asset components in the Statement of Financial Position, Non-Current Assets are classified into long-term investments, fixed assets, reserved funds, and other assets.*

*Long-term investments are investments that are intended to be held for more than 12 (twelve) months. Long-term investments consist of non-permanent and permanent investments.*

*Non-permanent investments are long-term investments which are not intended to be permanently held. Permanent investments are long-term investments which are intended to be permanently held.*

*Non-permanent investments consist of:*

- a) *Purchase of Government Bond (Surat Utang Negara);*
- b) *Capital investment in development projects (proyek pembangunan) that can be transferred to third parties; and*
- c) *Other non-permanent investments.*

*Permanent Investments consist of:*

- a) *Government Investment (PMP) in Central/Local Government Business Enterprises (BUMN/BUMD), state financial institutions, State Owned Legal Entities (BHMN), international institutions, and other legal institutions which are not owned by the government.*
- b) *Other Permanent Investments.*

*Fixed assets are tangible assets that have a useful life for more than twelve months for use in government activities or for use by the public.*

*Fixed assets consist of:*

- a) *Land;*
- b) *Equipment and machinery;*
- c) *Buildings and properties;*
- d) *Roads, irrigations, and transmission networks;*
- e) *Other fixed assets; and*
- f) *Construction in progress.*

*Reserved Funds are funds reserved to cover the needs that require relatively large funds which cannot be fulfilled in one budget year. Reserved funds are detailed according to their purpose.*

*Other non-current assets are classified as other assets. Included in other assets are intangible assets, receivables from sales by installments that mature in a period of more than 12 (twelve) months, and joint-operation assets (partnership).*

### **Recognition of Assets**

*Assets are recognized when potential future economic benefits flow to the government and the fair value or costs of the assets can be measured reliably.*

*Assets are recognized when received or when the ownership and/or the control are transferred.*

### **Measurement of Assets**

*Measurement of assets is as follows:*

- a) Cash is recorded in its nominal value;*
- b) Short-term investments are recorded in its acquisition costs;*
- c) Receivables are recorded in their nominal value;*
- d) Inventory is recorded in the amount of:*
  - (1) Acquisition costs if it is acquired through purchase;*
  - (2) Standard costs if it is acquired through self-production;*
  - (3) Fair value if it is acquired by other means such as donation/seizure.*

*Long-term investments are recorded in the amount of acquisition costs including other additional costs that occur to obtain legal ownership of such investments.*

*Fixed assets are recorded in the amount of acquisition costs. If it is impossible to value the fixed assets using acquisition costs, then the value of such fixed assets is determined based on the fair value at the time of acquisition.*

*Other than land and construction in progress, all fixed assets can be depreciated in accordance with the nature and characteristics of such assets.*

*Acquisition costs of fixed assets which are developed through self-construction (*swakelola*) include direct labor, raw material, and indirect costs, including costs for planning and supervision, supplies, electricity, rental of equipment and all other costs that occur in relation to the development of such fixed assets.*

*Monetary assets in foreign currencies are presented and stated in the Rupiah currency. The presentation of foreign currencies uses the mid-rate of the central bank on the date of the Statement of Financial Position.*

### **Short-term Liabilities**

*A liability is classified as a short-term liability if such is expected to be paid within a period of 12 (twelve) months after the reporting date. All other liabilities are classified as long-term liabilities.*

Short-term liabilities can be categorized by similar method as current assets. Several short-term liabilities such as government transfer debts or debts to employees, will absorb current assets in the subsequent reporting year.

Other short-term liabilities are liabilities that are mature within a period of 12 (twelve) months after the reporting date. For example, interest payable, short-term debts to third parties, due to the third parties (PFK), and current portion of long-term debts.

### **Long-term Liabilities**

*A reporting entity continues to classify its long-term liabilities, although such liabilities are mature and are for settlement within a period of 12 (twelve) months after the reporting date, if:*

- a) the original maturity period is for a period of more than 12 (twelve) months;*
- b) the entity plans to refinance such liabilities based on long term period; and*
- c) such purpose is supported by the existence of a refinancing agreement, or a rescheduling of payments which will be settled prior to the approval of the financial statement.*

*The amount of short-term liabilities treated in accordance with this paragraph, together with information supporting this presentation, should be disclosed in the Notes to the Financial Statements.*

Several liabilities that are mature in the subsequent year can possibly be expected to be refinanced or rolled over based on the policy of the reporting entity and are expected not to absorb the entity funds immediately. Such liabilities are considered and classified as long-term liabilities. However, in a situation where the refinancing policy is not under the control of the entity (such as in the case where there is no approval for the refinancing), then the refinancing cannot be automatically considered, and such liabilities should be classified as short-term liabilities unless the settlement of the refinancing agreement prior to the financial statements approval proves that the substance of liabilities on the reporting date is long-term.

Several loan agreements carry certain covenants that cause long-term liabilities to become short-term liabilities (payable on demand) if certain covenants

related to the financial position of the borrower are violated. In such situation, liabilities are then classified as long-term liabilities only if:

- a) the lender approves not to demand for payment as a consequence of the violations, and
- b) there will be no subsequent violations within a period of 12 (twelve) months after the reporting date.

### **Recognition of Liabilities**

*Liabilities are recognized if there is significant possibility that the disbursement of economic resources will be carried out or have been carried out to settle the existing liabilities, and changes on such liabilities have a settlement value that can be measured reliably.*

*Liabilities are recognized at the time the loan received or at the time such liability occurred.*

### **Measurement of Liabilities**

*Liabilities are recorded in the nominal amount. Liabilities in foreign currencies are translated and presented in the Rupiah currency. The presentation of foreign currencies uses the mid-rate of the central bank on the date of the Statement of Financial Position.*

### **Equity**

*Each reporting entity will disclose separately in the Statement of Financial Position or in the Notes to the Financial Statements:*

- a) *Current Equity, including surplus/deficit after budget financing (SiLPA/SiKPA);*
- b) *Investment Equity;*
- c) *Reserved Fund Equity.*

Current Equity is the difference between current assets and short-term liabilities. Current Equity such as the surplus/deficit after budget financing (SiLPA/SiKPA), receivables reserves, inventory reserves, and deductible equity for payment of short-term liabilities.

Investment Equity reflects government assets invested in long-term investments, fixed assets, and other assets, deducted by long-term liabilities.

Reserved Fund Equity reflects government assets reserved for certain purposes in accordance with statutory regulations.

Information Presented in the Statement of Financial Position or in the Notes to the Financial Statements.

*A reporting entity discloses, both in the Statement of Financial Position as well as in the Notes to the Financial Statements, sub-classifications of accounts presented, classified by method in accordance with the operations of the related entity. An account will be further sub-classified, if necessary, in accordance with its nature.*

Details contained in the sub-classifications in the Statement of Financial Position or in the Notes to the Financial Statements depend upon the requirements of the Government Accounting Standards and the materiality amount of the accounts. Factors mentioned in paragraph 84 can be used to determine the basis of sub-classifications.

Disclosures will vary for each accounts, for example:

- (a) receivables are detailed according to total tax receivables, retributions, sales, related parties, advanced payment, and other amounts; transfer receivables are detailed according to their sources;
- (b) inventories are detailed further in accordance with the accounting standard for inventories;
- (c) fixed assets are classified based on categories in accordance with the accounting standard for fixed assets;
- (d) transfer debts are analyzed according to the receiving entities;
- (e) reserved funds are classified in accordance with their purposes;
- (f) components of equity are classified into current equity, investment equity, and reserved fund equity.
- (g) disclosures on the ownership of the government in state/local/other government business entities are amounts of investments, degree of control and valuation methods.

### **Statement of Cash Flow**

The Statement of Cash Flow presents information concerning sources, usages, changes in cash and cash equivalent during one accounting period, and the balance of cash and cash equivalent on the reporting date.

*Cash inflows and outflows are classified based on operating, non-financial asset investing, financing, and non-budgeting activities.*

The presentation of the Statement of Cash Flow and disclosures related to the cash flow are prescribed in Government Accounting Standard Number 03 on Statement of Cash Flows.

### **Statement of Financial Performance**

*If a reporting entity applies accrual basis as outlined in paragraph 20 then the main financial statements will be completed with a Statement of Financial Performance. The Statement of Financial Performance will at least present the following accounts:*

- a) Revenues from operational activities;*
- b) Expenditures based on classification of function and economy;*
- c) Surplus or deficit.*

*Additional accounts, titles, and sub-totals are presented in the Statement of Financial Performance if this Standard requires such, or if it is necessary to fairly present the financial performance of a reporting entity.*

In relation to the Statement of Financial Performance, operational activities of a reporting entity can be analyzed according to economic classifications or function/program classifications to achieve the determined objectives.

Additional accounts to the Statement of Financial Performance and their descriptions as well as the structure of those accounts can be changed, if necessary, to explain performance. Factors that need to be considered are materiality, nature, and function of components of revenues and expenditures.

In the Statement of Financial Performance that is analyzed according to the expenditures classification, the expenditures are categorized according to economic classifications (for example depreciation/amortization expense, office supplies expense, transportation expense, and salary and allowance expense), and will not be re-allocated to various functions within a reporting entity. This method is simple for application in many smaller entities since this will not require allocation of operational expenses in various functions.

In the Statement of Financial Performance that is analyzed according to classification of functions, the expenses are categorized according to programs or the

purposes. The presentation of this statement provides more relevant information for users compared to the statement according to economic classification, although in this case the expenses allocation to functions is sometimes of arbitrary nature and is based on certain considerations.

A reporting entity that categorizes expenses according to the classification of functions also discloses additional information of expenses according to economic classification, among others, covering depreciation/ amortization expenses, salary and allowances expenses, and loan interest expenses.

The selection of a method of economic classification or function classification will depend on historical factors and statutory regulations as well as the nature of the organization. Both methods can provide indications of expenses that may, either directly or indirectly, be different from the output of the related reporting entity. Since the application of each respective method towards different entities will have their own advantages, therefore this Standard allows the reporting entity to select one of the methods considered as the best in presenting adequately the performance elements.

### **Statement of Changes in Equity**

*A reporting entity that presents a Statement of Changes in Equity as outlined in paragraph 20 presents at least the following accounts:*

- a) Surplus/deficit after budget financing (SiLPA/SiKPA);*
- b) Each revenue and expenditure account and their amounts as required in other standards, which are directly recognized in equity;*
- c) The cumulative effects of changes in accounting policies and adjustment of basic errors which are prescribed in a separate standard.*

*Additionally, a reporting entity presents on the face or in the Notes to the Financial Statements the followings:*

- a) Balance of equity at the beginning of the period and on the reporting date, and its changes during the current period.*
- b) If the components of equity are separately disclosed, the reconciliation between the value of each equity component at the beginning and at the end of the period that discloses each respective changes separately.*

## **Notes to the Financial Statements**

### **Structure**

*In order that users can understand and compare the financial statements against those of other entities, the Notes to the Financial Statements at least should be presented in the following structure:*

- a) information on fiscal/financial policies, macro economy, achievement of target of Revenue and Expenditure Budget for Central/Local Government (APBN/APBD), with the impediments and obstacles faced in achieving the target;*
- b) summary on achievement of financial performance during the reporting year;*
- c) information concerning basis in preparing financial statements and accounting policies selected for application on transactions and other important events;*
- d) disclosure of information as prescribed by the Government Accounting Standards which is not yet presented on the face of the financial statements;*
- e) disclosure of information of assets and liabilities accounts that occur in relation to the application of accrual basis on revenues and expenditures and its reconciliation with the application of cash basis;*
- f) additional information required for a fair presentation, which is not presented on the face of the financial statements;*
- g) lists and schedules.*

*Notes to the Financial Statements are presented systematically. Every account in the Statement of Budget Realization, the Statement of Financial Position, and the Statement of Cash Flow must have cross-references to the related information in the Notes to the Financial Statements.*

*Notes to the Financial Statements comprise detailed explanations or detailed lists or analysis of a value of an account presented in the Statement of Budget Realization, the Statement of Financial Position, and the Statement of Cash Flow. Included in the Notes to the Financial Statements is the presentation of information which is mandated and suggested by the Government Accounting Standards and other necessary disclosures for fair presentation of the financial statements, such as contingent liabilities and other commitments.*

In certain situation it is still possible to change the composition of presentation of certain accounts in the Notes to the Financial Statements. For example, information on rate of interest and adjustments of a fair value can be combined with information on maturity of commercial papers.

### **Presentation of Accounting Policies**

*The part of accounting policies in the Notes to the Financial Statements explains the followings:*

- (a) Basis of measurement used in the preparation of the financial statements;*
- (b) The extent the accounting policies related to the provisions to the transition period of the Government Accounting Standards applied in a reporting entity; and*
- (c) Each certain accounting policy necessary to understand the financial statements.*

Users of the financial statements need to know the basis of measurements used in the presentation of the financial statements. If more than one basis of measurement is used in the preparation of the financial statements, then the information presented should be sufficiently adequate to indicate assets and liabilities that use such basis of measurement.

In determining whether an accounting policy needs to be disclosed, the management must consider whether such disclosure can assist users to understand each transaction reflected in the financial statements. Accounting policies that need to be considered for presentation include, but are not limited to, the followings:

- (a) Recognition of revenues;
- (b) Recognition of expenditures;
- (c) Principles of preparation of consolidated financial statements;
- (d) Investments;
- (e) Recognition and disposal/write-off of tangible and intangible assets;
- (f) Construction contracts;
- (g) Capital expenditure policies;
- (h) Partnerships with third parties;
- (i) Costs for research and development;
- (j) Inventory, both for sale as well for own use;

- (k) Reserved funds;
- (l) Foreign currency translation and hedging.

Each reporting entity needs to consider the nature of activities and policies to be disclosed in the Notes to the Financial Statements. For example, disclosure of information for recognition of taxes, retributions, and other forms of nonreciprocal revenues, translation of foreign currencies, and accounting treatment for exchange rate differences.

Accounting policies can become significant although the value of accounts presented in the current and prior periods is immaterial. Besides, it is also necessary to disclose the accounting policy selected and applied which is not regulated in this Standard.

### **Other Disclosures**

*A reporting entity discloses, if such has not yet been conveyed in any part of the financial statements, the followings:*

- i. domicile and legal form of an entity and the jurisdiction where such entity operates;*
- ii. explanation concerning the nature of the entity and its main activities;*
- iii. legal provisions that become the basis of its operational activities.*

### **2.5.2 PSAP No. 2 Statement of Budget Realization**

#### **Objective**

The objective of the Statement of Budget Realization is to determine the principles of presentation of the Statement of Budget Realization for the government in order to meet the accountability objective as determined by the prevailing regulations.

The objective of the budget realization reporting is to provide comparable information concerning the realization and the budget of a reporting entity. The comparison between the budget and its realization shows the levels of achievement of targets, which have been agreed upon between the legislatives and the executives in accordance with the prevailing regulations.

### **Benefits of Budget Realization Information**

The Statement of Budget Realization provides information concerning the realization of revenues, expenditures, transfers, surplus/deficit, and financing of a reporting entity, where each of them is compared with its respective budget. That information is useful for the users in evaluating decisions concerning the allocation of economic resources, accountability, and the compliance of the reporting entity to the budget by:

- (a) providing information concerning sources, allocation, and application of economic resources;
- (b) providing information concerning comprehensive budget realization that is useful in evaluating government performance in its efficiency and effectiveness of budget application.

The Statement of Budget Realization provides information that is useful in predicting economic resources that will be received to finance the activities of central and local governments in the future by presenting a comparative report. The Statement of Budget Realization provides information to users concerning the indicators of acquisition and application of economic resources, whether they:

- (a) have been efficiently, effectively, and economically executed;
- (b) have been executed in accordance with the budget (Revenue and Expenditure Budget for Central/Local Government (APBN/APBD)); and
- (c) have been executed in accordance with the prevailing regulations.

### **Structure of Statement of Budget Realization**

The Statement of Budget Realization presents information on the realization of revenues, expenditures, transfers, surplus/deficit, and financing, where each of them is compared with its respective budget within one period.

In the Statement of Budget Realization, the following information must be clearly identified, and repeated in every page of the report, if necessary:

- (a) the name of the reporting entity or other identification;
- (b) the scope of the reporting entity;
- (c) reporting period;
- (d) reporting currency; and

(e) unit of measurement.

### **Reporting Period**

The Budget Realization Period is presented at least once a year. In a certain situation when a report date of an entity is changed and the Statement of Budget Realization is presented with a period longer or less than one year, the entity discloses the following information:

- (a) The reason for using a reporting period other than one year;
- (b) Facts that comparative numbers in the Statement of Budget Realization and the related notes are not comparable.

### **Timeliness**

The benefit of Statement of Budget Realization is diminished if the statement is not available on time. Factors such as the complexity of government operations cannot be used to justify the inability of the reporting entity to present the financial statements on time. A reporting entity should present the Statement of Budget Realization at no later than 6 (six) months after the end of the budget year.

### **The Content of the Statement of Budget Realization**

The Statement of Budget Realization is presented in such a way that it shows elements of revenues, expenditures, transfers, surplus/deficit, and financing that are necessary for fair presentation. The Statement of Budget Realization presents comparative information on the realization of revenues, expenditures, transfers, surplus/deficit, and financing, to its respective budget. The Statement of Budget Realization is explained further in the Notes to the Financial Statements, which elaborate matters that affect the budget execution such as fiscal and monetary policies, the causes of significant differences between the budget and its realization, and lists of further details of figures that are considered necessary to be explained.

The Statement of Budget Realization at least includes the following accounts:

- (a) Revenues
- (b) Expenditures
- (c) Transfers
- (d) Surplus or deficit
- (e) Financing receipt

- (f) Financing disbursement
- (g) Net Financing; and
- (h) Surplus/Deficit after Budget Financing (SiLPA/SiKPA).

Accounts, titles, and other sub totals are presented in the Statement of Budget Realization if they are obligated by this Standard, or if such presentation is necessary to fairly present the Statement of Budget Realization.

### **Information Presented in the Statement of Budget Realization or in the Notes To The Financial Statements**

The reporting entity presents classifications of revenues according to types of revenues in the Statement of Budget Realization, and presents further details of types of revenues in the Notes to the Financial Statements.

The reporting entity presents classifications of expenditures according to types of expenditures in the Statement of Budget Realization. Expenditure classifications according to organizations are presented in the Statement of Budget Realization or in the Notes to the Financial Statements. Expenditure classifications according to the functions are presented in the Notes to the Financial Statements.

### **Budgetary Accounting**

Budgetary accounting is a tool of accountability and management control which is used to assist the government in managing its revenues, expenditures, transfers, and financing.

Budgetary accounting is carried out in accordance with the budget structure, which consists of revenues, expenditures, and financing budgets. Revenue budget includes estimated revenue that is broken down to allocations of estimated revenues. Expenditure budget consists of appropriation that is broken down to budget credit authorization (allotment). Financing budget consists of financing receipt and financing disbursement.

Budgetary accounting is carried out at the time the budget is approved and at the time the budget is allocated.

## **Accounting for Revenues**

*Revenues are recognized by the time they are received by the Account for Central/Local Government Cash. Revenues are classified according to types of revenues. Transfer-in is money received from other reporting entities, for example, receipt of balanced funds from the central government and revenue sharing funds from the local government.*

*Accounting for Revenues is applied based on gross principle, which records the gross receipt, and does not record the net amount (after it is compensated with expenses). In the Public Services Body (BLU), revenues are recognized by referring to the prevailing statutory regulations on the Public Services Body (BLU). Normal and recurring refund of revenues of the current period or of the previous periods are recorded as a deduction to the revenues.*

*Correction and refund, of non-recurring nature of revenues received in the period the revenues are received, are recorded as a deduction to the revenues in the same period. Correction and refund, of non-recurring nature of revenues received which take place in the previous period, are recorded as a deduction to the current equity in the period the said correction and refund are found.*

Accounting for Revenues is prepared to fulfill the need of accountability in accordance with the regulations and for management control purpose of the central and local governments.

## **Accounting for Expenditures**

*Expenditures are recognized at the time of disbursement from the Account for Central/Local Government Cash. Specifically for disbursements through the disbursing treasurer, the recognition takes place at the time the accountability of the mentioned disbursements is approved by the unit which has a function of a treasurer.*

*In Public Services Body (BLU), expenditures are recognized by referring to prevailing statutory regulations on the Public Services Body (BLU). Expenditures are classified according to economic classifications (types of expenditures), organizations, and functions.*

Economic classification is the grouping of expenditures based on types of expenditures to conduct an activity. Economic classifications for central government are employee expenditures, goods expenditures, capital expenditures, interests, subsidies, grants, social aids, and miscellaneous expenditures. Economic

classifications for local government consist of employee expenditures, goods expenditures, capital expenditures, interests, subsidies, grants, social aids, and unexpected expenditures.

Operating expenditures are budgeted disbursements for daily activities of central/local government, which provide short-term benefits. Operating expenditures consist of employee expenditures, goods expenditures, interests, subsidies, grants, social aids.

Capital expenditures are budgeted disbursements for acquisition of fixed assets and other assets, which provide benefits for more than one accounting period. Capital expenditures consist of capital expenditures for acquisition of land, building and property, equipments, and intangible assets.

Other/unexpected expenditures are budgeted disbursements for activities of irregular nature and are not expected to recur, such as natural disasters relief, social disasters relief, and other unexpected expenditures that are highly necessary in order to implement central/local government authority.

Examples of classification of expenditures based on economy (types of expenditures) are as follow:

**Operating Expenditures:**

- Employee Expenditures                      xxx
- Goods Expenditures                        xxx
- Interests                                        xxx
- Subsidies                                        xxx
- Grants    xxx
- Social Aids                                      xxx

**Capital Expenditures:**

- Fixed Assets Expenditures                xxx
- Other Assets Expenditures                xxx
- Other/Unexpected Expenditures        xxx

*Transfer out is disbursement of money from one reporting entity to another, such as disbursement of balanced funds by the central government and revenue sharing funds by the local government.*

Classification according to organization is classification based on organization units that utilize the budget. The classifications of expenditures

according to organizations in the central government are for example expenditures for each line ministry/institution and their respected organization units. Classification of expenditures according to organization in the local government is expenditures of the Secretary of the Local House of Representative (DPRD), Secretary of the province/district/city government, province/ district/city level governmental unit, and province/district/city technical agencies.

Classifications according to functions are classifications based on primary functions of central/local government in providing services to the public.

Examples of classifications of expenditures according to functions are as follow:

Expenditures:

- Public Services	xxx
- Defense	xxx
- Order and Safety	xxx
- Economy	xxx
- Environment Protection	xxx
- Housing and Residential	xxx
- Health	xxx
- Tourism and Culture	xxx
- Religion	xxx
- Education	xxx
- Social Protection	xxx

*Realization of expenditure budget is reported in accordance with the classifications determined in the budget documentation. Correction on disbursed expenditure (receipt on corrected expenditures) that takes place in the period that the expenditures are made is recorded as expenditure deduction in the same period. If received in the subsequent period, correction on disbursed expenditures is recorded as other revenues.*

Accounting for Expenditures is prepared not only to fulfill the accountability in accordance with the regulations, but it can also be developed for control purposes for the management which allows measurement of such expenditure activities.

### **Accounting for Surplus/Deficit**

Surplus is the positive difference between revenues and expenditures during one reporting period. Deficit is the negative difference between revenues and expenditures during one reporting period.

*A positive/negative difference between revenues and expenditures during one reporting period is recorded in the Surplus/Deficit account.*

### **Accounting for Financing**

Financing covers all government financial transactions, either receipts or disbursements, which should be paid or should be re-received, which in the government budget is primarily intended to cover the deficit and or make use of the budget surplus. Financing receipts can originate from loans and proceeds of divestment. Meanwhile, financing disbursements are utilized to pay back loan principals, provide loans to other entities, and investment placement by the government.

### **Accounting for Financing Receipts**

Financing receipts are all receipts in the Account for Central/Local Government Cash, for example receipt from loan, sale of government bonds, proceeds of privatization of Central/Local Government Business Enterprise (BUMN/BUMD), receipt of repayment of loans provided to the third parties, sale of other permanent investments, and liquidation of reserved funds.

*Financing receipts are recognized at the time they are received by the Account for Central/Local Government Cash.*

*Accounting for financing receipts is implemented based on gross principle, which records gross receipts, and does not record the net amount (after compensation with disbursements).*

Receipts from Reserved Fund Liquidation offset the related Reserved Funds.

### **Accounting for Financing Disbursements**

Financing disbursements are all disbursements of the Account for Central/Local Government Cash, such as the granting of loans to the third parties,

the placement of investment by the government, the payment of loan principal in a certain budget period, and the establishment of reserved funds.

*Financing disbursements are recognized at the time they are disbursed from the Account for Central/Local Government Cash.*

Establishment of Reserved Funds adds the amount of the respective Reserved Funds. Proceeds that are received from the operation of the Reserved Funds in the local government are addition to the Reserved Funds. Those proceeds are recorded as revenues in the account of Other Local Original Revenues.

### **Accounting for Net Financing**

Net Financing is the difference between financing receipt and financing disbursement in a certain budget period.

*Positive/negative difference between receipt and disbursement financing in one period of reporting is recorded in the Net Financing account.*

### **Accounting for Surplus/Deficit After Budget Financing (Silpa/Sikpa)**

Surplus/deficit after budget financing is the surplus/deficit difference between the realization of all receipts and all disbursements in one reporting period.

*Surplus/deficit balance between realization of all receipts and all disbursements in one reporting period is recorded in the SiLPA/SiKPA account.*

### **Foreign Currency Transactions**

*Transactions in foreign currencies should be recorded in Rupiah by converting the amount of the foreign currency with the Bank Indonesia (BI) mid-rate on the transaction date.*

### **Revenues, Expenditures, And Financing Transactions In The Form of Goods And Services**

*Revenues, expenditures, and financing transactions in the form of goods and services should be reported in the Statement of Budget Realization by estimating the values of the goods and services at the date of transaction. Besides, these kinds of transactions should also be properly disclosed in the Notes to the Financial Statements, so they will provide all relevant information concerning the forms of revenues, expenditures, and financing. Examples of transactions in the form of goods*

*and services are grants in the form of goods, confiscated goods, and consulting services.*

### **2.5.3 PSAP No. 3 Statement of Cash Flow**

#### **Objective**

The objective of this Standard is to prescribe the presentation of statement of cash flows, which provides historical information on changes in cash and cash equivalent of a reporting entity by classifying the cash flows based on operating, non-financial asset investing, financing, and non-budgeting activity during one accounting period.

The objective of cash flow reporting is to provide information on sources, uses, and changes of cash and cash equivalent during one accounting period and the balance of cash and cash equivalent on the reporting date. The information is presented for accountability and decision making.

#### **Scope**

*The Central and Local Government prepare the Statement of Cash Flows in accordance with this Standard and present the Statement as one of the main financial statements component for each period.*

*This Standard applies to the preparation of Statement of Cash Flows of central and local government, unit of organization in the central and local government, or other organization, which, in accordance with the regulations or in accordance with the standards, are required to prepare the Statement of Cash Flows, except for the Central/Local Government Business Enterprises whose standards are prescribed separately in the Financial Accounting Standards issued by the Indonesian Institute of Accountants.*

#### **Benefits of Cash Flow Information**

The cash flow information is beneficial as indicators of amounts of cash flows in the future, and is also beneficial to evaluate the accuracy of previously estimated of cash flows.

The statement of cash flows is also a tool for the accountability of cash inflows and cash outflows during the reporting period.

A statement of cash flows, when used in conjunction with other financial statements, provides information that enables users to evaluate the changes in net assets/equity of a reporting entity and the government financial structure (including the liquidity and solvency).

### **Cash and Cash Equivalents**

Government cash equivalents are held for the purpose of meeting short-term cash needs or for other purposes. To be considered as cash equivalents, short-term investments must be readily convertible to a certain amount of cash and without significant risk of changes in values. Hence, an investment may be qualified as a cash equivalent if such investment has short-term maturity of 3 months or less from the date of acquisition.

Transactions between cash and cash equivalents are excluded from statement of cash flows, because these activities are parts of cash management of an entity and are not parts of operating, non-financial assets investing, financing, and non-budgeting activity.

### **The Cash Flows Reporting Entity**

*A reporting entity is a government unit which consists of one or more accounting entities which according to prevailing statutory regulations is obliged to submit accountability reports in the form of financial statements. This entity includes:*

- (a) Central Government;*
- (b) Local Government; and*
- (c) Organization units in the central/local government or other organization, which according to the prevailing statutory regulations such organization units are obliged to prepare statement of cash flows.*

*The reporting entity, which is obliged to prepare and present statement of cash flows, is the organization unit which has treasury function.*

The organization unit which has treasury function is the unit determined as Central/Local Government General Treasurer (BUN/BUD) and/or its acting Central/Local Government General Treasurer (Kuasa BUN/BUD).

## **Presentation of Statement of Cash Flows**

*A statement of cash flows presents information on cash inflows and cash outflows during a certain period, which is classified based on operating, non-financial assets investing, financing, and non-budgeting activity.*

The classification of cash flow on operating, non-financial assets investing, financing, and non-budgeting activity enables the users to evaluate the effects of such activity on government cash and cash equivalent position. Such information can also be used to evaluate the relationship between operating, non-financial asset investing, financing, and non-budgeting activity.

A certain transaction may affect several activities of cash flow, for example, debt redemption transaction which consists of principal and its interest. The payment of debt principal should be categorized as a financing activity, meanwhile the payment of debt interest should be categorized as an operating activity.

## **Operating Activity**

Net cash flow of operating activity is an indicator that shows government operating capabilities in generating sufficient cash to finance its operating activity in the future without relying on outside financing sources.

The cash inflows from operating activity are mainly generated from:

- (a) Taxes;
- (b) Non-Taxes Revenue (PNBP);
- (c) Grants;
- (d) Income from share of profit (such as dividends) from Central/Local Business Enterprise and return from other investment; and
- (e) Incoming transfer.

The cash outflows for operating activity are mainly used for the following disbursements:

- (a) Employee expenditures;
- (b) Procurement of goods and services;
- (c) Interest;
- (d) Subsidy;
- (e) Grants;
- (f) Social aid;

- (g) Other or unexpected expenditures; and
- (h) Outgoing transfer.

*If a reporting entity holds securities which have the same characteristics as inventories, which are purchased to be resold, then the acquisition and sale of the securities are classified as operating activity.*

*If the reporting entity authorizes an allotment for the activity of other entity, whose purpose is not clear whether as a working capital, investment placement, or as financing the current activity, then the disbursement of such allotment should be classified as operating activity. This event should be disclosed in the Notes to the Financial Statements.*

### **Non-financial Assets Investing Activity**

The cash flows from non-financial assets investing activity represent gross cash receipts and cash payments for acquisition and from disposal of economic resources aimed at increasing and supporting government services for the public in the future.

The cash inflows from non-financial assets investing activity consist of:

- (a) Sale of fixed assets;
- (b) Sale of other assets.

The cash outflows for non-financial assets investing activity consist of:

- (a) Acquisition of fixed assets;
- (b) Acquisition of other assets.

### **Financing Activity**

The cash flows from the financing activity reflect gross cash receipts and payments of deficit financing or use of budget surplus, whose purpose is to predict claims from other parties on government cash flows and government claims to other parties in the future.

The cash inflows from financing activity are among others, receipts of cash from:

- (a) Borrowings;
- (b) Sale of government bonds;

- (c) Divestment;
- (d) Repayment of loan;
- (e) Liquidation of reserved funds.

The cash outflows for financing activity among others are:

- (a) Investment placement by the government;
- (b) Payment of principal of the borrowing;
- (c) Issuance of long-term loan; and
- (d) Establishment of reserved fund.

### **Non-budgeting Activity**

The cash flows from non-budgeting activity represent gross cash receipts and disbursements, which do not affect the government budgeted revenues, expenditures, and financing. Examples of cash flows from non-budgeting activity among others are, third party withheld (PFK) and transfers of funds. Third party withheld (PFK) represents cash which is derived from the amount of funds deducted from Payment Authorization (SPM) or received in cash for third parties, for example Pension Fund (Taspen) and Health Insurance (Askes) deductions. Transfer of funds represents cash transactions between accounts in central/local government cash.

The incoming cash flows from non-budgeting activity include PFK receipts and incoming transfers.

The outgoing cash flows from non-budgeting activity include third party withheld (PFK) disbursements and outgoing transfers.

### **Reporting of Cash Flows From Operating, Non-Financial Assets Investing, Financing, and Non-Budgeting Activity**

*The reporting entity separately presents the main categories of gross cash receipts and disbursements from operating, non-financial assets investing, financing, and non-budgeting activity, except those stated in paragraph 35.*

*The reporting entity may present cash flows from operating activity by using:*

- (a) *Direct method*

*This method shows main classifications of gross cash receipts and disbursements.*

(c) *Indirect method*

*In this method, the surplus or deficit is adjusted in accordance with non-cash operating transactions, deferral or accrual of past/future cash receipts or payments, and cash revenue and expenditure elements related with non-financial assets investing and financing activity.*

Central/local government reporting entity is suggested to use the direct method in reporting cash flows from operating activity. The benefits of using the direct method are as follow:

- (a) It provides better information to estimate future cash flows;
- (b) It is easier to be understood by the report users; and
- (c) It provides data on groups of gross cash receipts and disbursements that are directly obtained from accounting records.

**Reporting of Cash Flows Based on Net Cash Flows**

*Cash flows that emerge from operating activity may be reported based on net cash flows in the following conditions:*

- (a) *Cash receipts and disbursements for the interest of the beneficiary reflect more other parties activity rather than government activity. One of the example is the result generated from joint operation.*
- (b) *Cash receipts and disbursements of high turnover, of large volume, and of short period transactions.*

**Foreign Currency Cash Flow**

*The cash flows that result from foreign currency transactions should be recorded in Rupiah by converting foreign currency into Rupiah based on the exchange rate on the transaction date.*

*The cash flows that result from overseas reporting entity activity should be converted into Rupiah based on the exchange rate on the transaction date.*

Unrealized gains or losses resulted from the change of foreign currency exchange rate do not affect the cash flows.

## **Interest and Shares Of Profit**

*The cash flows from transactions of interest revenues receipts and interest of borrowing expenditures disbursements and receipts of revenues from shares of profits in central/local government business enterprises should be separately disclosed. Each related account to such transactions should be consistently classified from period to period into operating activity.*

The amount of interest revenue receipts which is reported as cash flows in the operating activity is the amount of cash actually received from interest revenue in the related accounting period.

The amount of disbursement on payment of interest on debt which is reported as cash flows in the operating activity is the amount of cash disbursed for interest payment in the related accounting period.

The amount of revenue received from shares of profit from central/local government business enterprises which is reported as cash flows

## **Investments In Central/Local Government Business Enterprises and Partnership**

Investments in central/local government business enterprises should be recorded by using either one of these two methods, namely the equity method or cost method.

*Government investments in central/local government business enterprises and partnership are recorded by using the cost method, in the amount of their acquisition cost.*

*The entity reports the long-term investment placement in central/local government business enterprises and partnership as the cash flow of financing activity.*

## **Acquisitions and Divestments of Central/Local Government Business Enterprises and Other Operational Units**

*The cash flows from acquisitions and divestments of central/local government business enterprises and other operational units must be separately presented in financing activity.*

*The entity discloses all acquisitions and divestments of central/local government business enterprises and other operational units during a reporting period, whose disclosure consists of:*

- (a) The values of acquisition or divestment;*
- (b) Parts of the acquisition or divestment prices paid in cash or cash equivalent;*
- (c) The amount of cash and cash equivalent in the acquisition or divestment of central/local government business enterprises and other operational units;*  
*and*
- (d) The amount of assets and debts other than cash or cash equivalent, which are recognized in the acquisition or divestment of central/local government business enterprises and other operational units.*

Separate presentation of cash flows from central/local government business enterprises and other operational units in a specific account, will ease to distinguish the cash flows from that of operating, non-financial assets investing, financing and non-budgeting activity. The incoming cash flows from such divestments are not deducted by the acquisition costs of other investments.

*Assets and debts other than cash or cash equivalent from acquired or divested central/local government business enterprises and other operational units need to be disclosed when the transactions have been previously recognized as assets or debts by central/local government business enterprises and other operational units.*

### **Non-Cash Transactions**

*Investing and financing transactions, which do not generate receipts or disbursements of cash and cash equivalent, should not be reported in the Statement of Cash Flows. Such transactions should be disclosed in the Notes to the Financial Statements.*

The exclusions of non-cash transactions from the Statement of Cash Flows is consistent with the purpose of the Statement of Cash Flows, since non-cash transactions do not affect cash during the related period. An example of a non-cash transaction that does not affect the Statement of Cash Flows is the acquisition of assets through exchange or grant.

## **Components of Cash and Cash Equivalent**

*The reporting entity discloses the components of cash and cash equivalent in the Statement of Cash Flows in the same amount with the related accounts in the Statement of Financial Position.*

## **Other Disclosures**

*The reporting entity discloses significant amount of cash and cash equivalent balance which is restricted by the entity. Such restriction is disclosed in the Notes to the Financial Statements.*

Additional information related to cash flows will be useful for the users in understanding the financial position and the liquidity of a reporting entity.

If the budgeted appropriation or allotment authorization is prepared on cash basis, the Statement of Cash Flows will facilitate its users in understanding the relationship between the government activity or program and the government budgeting information.

## **2.5.4 PSAP No. 4 Notes to the Financial Statement**

### **Objective**

The objective of this Standard is to prescribe the presentation and disclosure required on the Notes to the Financial Statements.

### **Scope**

*This Standard is applied to:*

- (a) The general purpose financial statements as prepared by the reporting entity;*
- (b) Financial statements that are expected to become the general purpose financial statements as prepared by non-reporting entity.*

General purpose financial statements are statements intended to fulfill the needs of users on financial accounting information. The users are the public, legislative bodies, supervisory institutions, auditors, parties providing or having a role in the process of donations, investments and loans, and the government. The financial statements include the financial statements that are separately presented or constitute a part of the financial statements that are presented in other public documents such as an annual report.

This Standard applies to the reporting entity in preparing the financial statements of the central government, local governments, and the consolidated financial statements excluding central/local government business enterprises.

An entity which is not a reporting entity may present general purpose financial statements. In that case, the entity must apply this Standard, although it does not fall in that criteria according to the regulation and/or accounting standard which regulate the governmental reporting entity.

### **General Provisions**

*Each reporting entity must present Notes to the Financial Statements as an inseparable part of the general purpose financial statements.*

Notes to the Financial Statements are intended that readers in general can understand the financial statements, not only limited to certain readers or the management of the reporting entity. Therefore, the financial statements may contain information that is potentially misunderstood by the readers. To avoid such misunderstanding, the Notes to the Financial Statements should be made in such a way as to contain information that the readers can easily understand the financial statements.

The misunderstanding may be due to the perception of the readers about the financial statements. Readers that are oriented to the budgetary concept may potentially misunderstand the accrual accounting concept. Readers that are accustomed to the commercial sector financial statements tend to view the government financial statements as those of a corporation. In this case, general provisions and a reference to the accounts of the financial statements are important for the readers of the financial statements.

Additionally, the disclosure of the accounting basis and the applied accounting policy will assist the readers to avoid any misunderstanding in reading the financial statements.

### **Structure and Contents**

*Notes to the Financial Statements must be presented systematically. Each account in the Statement of Budget Realization, the Statement of Financial Position, and the Statement of Cash Flow must have a cross-reference to the relevant information in the Notes to the Financial Statements.*

Notes to the Financial Statements contain the explanation or the detailed list or the analysis on the value of an account which is presented in the Statement of Budget Realization, the Statement of Financial Position, and the Statement of Cash Flow. Also contained in the Notes to the Financial Statements is the presentation of information which is obligatory and is suggested by the Government Accounting Standards as well as other disclosures which are required for fair presentation of the financial statements, such as contingent liabilities and other commitments.

*Notes to the Financial Statements present information on the explanation of the accounts of the financial statements for the purpose of sufficient disclosures, among others:*

- (a) The policy on fiscal/finances, macroeconomics, the achievement of target of the Revenue and Expenditure Budget for Central Government (APBN)/Revenue and the Expenditure Budget for Local Government (APBD), along with the obstacles and barriers encountered in achieving the target;*
- (b) The summary of the achievement of the financial performance during the reporting year;*
- (c) The basis for preparing the financial statements and the selected accounting policies to be applied to the transactions and other important events;*
- (d) The disclosure of information as prescribed by the Government Accounting Standards which is not presented on the face of the financial statements;*
- (e) The disclosure of information on assets and liabilities accounts in connection with the application of accrual basis on revenues and expenditures and the reconciliation thereof with the application of cash basis;*
- (f) The additional information required for a fair presentation, which is not presented on the face of the financial statements.*

The disclosure of each account in the financial statements will be in line with the prevailing standard which prescribes the disclosure for the relevant account. For example, the Government Accounting Standard on Accounting for Inventories requires the disclosure of accounting policy applied in measuring the inventories.

To make it easier for the readers of the report, disclosure on the Notes to the Financial Statements may be presented by way of narration, charts, graphics, lists

and schedules or other appropriate forms which briefly and comprehensively summarize the financial condition and position of the reporting entity.

The Presentation of Information on Fiscal/Financial Policy, Macroeconomics, Achievement of Target of the Revenue and Expenditure Budget for Central Government (APBN)/Revenue and the Expenditure Budget for Local Government (APBD), along with the Obstacles and Barriers Encountered in Achieving the Target.

*The Notes to the Financial Statements should assist its readers to understand the cash condition and position of the reporting entity as a whole.*

To assist the readers of the financial statements, the Notes to the Financial Statements must present information that answers the questions such as how financial/fiscal position and condition of the reporting entity are developed, and how such are achieved.

In order to answer the above questions, the reporting entity, in connection with the realization of the budget, should present information on the important differences of the position and condition of financial/fiscal of the ongoing period against the preceding period, against the budget, and against other plans. Included in the explanation are the differences of the macroeconomics assumptions used in the formulation of the budget compared to the realization thereof.

Fiscal policies which must be disclosed in the Notes to the Financial Statements are government policies in increasing revenues, in driving the efficiency of expenditures, and in determining the sources or in utilizing the financing, for example, the elaboration of the strategic plan in the formulation policy of APBN/APBD, targets, programs and priorities of budget, tax intensification/extensification policies, market development of Government Bond (SUN).

The macroeconomics condition that needs to be disclosed in the Notes to the Financial Statement is the assumptions of macroeconomics indicators which are used in the formulation of the Central/Local Government Budget (APBN/APBD) including the level of their achievement thereof. The macroeconomics indicators, among others, are the Gross Domestic Product/Gross Regional Domestic Product, the economic growth, the inflation rate, the exchange rate, the oil price, the interest rate, and the balance of payment.

*Notes to the Financial Statements must explain the significant budget changes during the current period compared to the initial budget approved by the House of Representatives (DPR)/Local House of Representatives (DPRD), the existing obstacles and barriers in achieving the pre-determined targets, as well as other matters the management of the reporting entity considers necessary to be understood by the readers of the financial statements.*

During an ongoing budget period, due to certain reasons and conditions, the reporting entity may amend the budget with prior approval by DPR/DPRD. In order that the readers are able to keep up with the condition and development of the budget, an explanation on the existing changes, as approved by the Central/Local House of Representative (DPR/DPRD), compared to the original budget will assist the readers in understanding the condition of the budget and the financial condition of the reporting entity.

Under a certain condition the reporting entity is unable to meet the predetermined target, for example, the number of units of constructed elementary school buildings. An explanation on the existing obstacles and barriers, for example, the lack of available areas, needs to be described in the Notes to the Financial Statements.

To assist the readers of the financial statements, the management of the reporting entity may consider it is necessary to provide other financial information considered important to be informed to the readers, for example, the obligations requiring the availability of funds in the budget for the next period.

The Presentation of Summary of the Achievement of Financial Performance during the Reporting Year.

*The financial performance of the reporting entity in the Statement of Budget Realization must summarize the indicators and the achievements of the operational activities performance in term of financial dimension in a certain reporting period.*

The needs of the users of the government financial statements differ from those of the non-government users. The needs of government financial statement users do not only view the reporting entity from the perspective of the net assets changes, but further, the government financial statement users are very interested in the government performance compared to the predetermined targets.

The achievement of the predetermined financial performance is objectively explained in the Notes to the Financial Statements. The performance achievement

can be learnt from the level of efficiency and effectiveness of a program. Efficiency can be measured by comparing the output against input. Whereas, effectiveness can be measured by comparing the result outcome against the predetermined target.

*The explanation on the financial performance needs to be linked to the objectives and purposes of the government strategic plan and indicators according to the prevailing statutory regulations. The summary on the financial performance in the Notes to the Financial Statements should:*

- (a) Describe the strategy and resources utilized in achieving the objectives;*
- (b) Provide a clear description on the realization and the financial performance plan in a reporting entity; and*
- (c) Describe the procedures formulated and executed by the management in order to be able to provide reasonable assurance that the financial performance information reported is relevant and reliable.*

*The explanation on the financial performance should:*

- (a) Include both positive and negative results;*
- (b) Present relevant historical data;*
- (c) Compare the results achieved with the predetermined objectives and plans;*
- (d) Present other explanatory information which, in the management opinion, is believed necessary for the readers of the financial statements to understand the indicators, results, and existing differences against the objectives or plans.*

In order to further increase the use of information, a reporting entity must also include the explanation on what needs to be undertaken and the plan to increase the performance of the program.

The limitation and important difficulties in connection with the measurement and reporting of financial performance must be disclosed according to the relative relevance of the performance indicators as described in the Notes to the Financial Statements. The relevant limitation will vary from one program to another, however, usually the factors discussed should include, among others that:

- (a) The performance is usually unable to be disclosed as a whole only by using one indicator;*

- (b) Performance indicators do not show any reason why the performance is at the reported level; and
- (c) Exclusive observation of the quantitative indicators often results in unwanted consequences.

Therefore, performance indicators must be completed with the appropriate explanatory information. This explanatory information will assist the users to understand the reported indicators, obtain the description on the financial performance of the reporting entity, and evaluate the importance of the underlying factors which may affect the reported financial performance.

The explanatory information may include, for example, the information on the substantial factors which are beyond the control of the concerned entity, and information on the factors which cause the entity having important influence.

**The Basis of the Presentation of the Financial Statements and the Disclosure of Financial Accounting Policies.**

*In presenting the Notes to the Financial Statements, the reporting entity must disclose the basis for the presentation of the financial statements and the accounting policy.*

### **Accounting Basic Assumptions**

*Certain basic assumptions or certain basic concepts of accounting which become the basis for the formulation of the financial statements, are normally not specifically disclosed. The disclosure will be required if the entity does not comply with such assumptions or concepts, and it should be accompanied with reasons and explanations.*

In line with the Conceptual Framework of Government Accounting, basic assumptions in financial statements in the government environment are premises which are accepted as truth without having to be proven in order that the accounting standards can be applied, which consist of:

- (a) Independency of the entity;
- (b) Going Concern of the entity; and
- (c) Monetary measurement.

The independency of the entity means that each unit of the organization is considered as an independent unit and has the obligation to present financial statements so that there will be no disorder among the government institution units in reporting their financial activities. One of the indicators on the compliance of this assumption is the entity's authority to formulate its budget and to execute it with full responsibility. The entity is responsible for the management of assets and other resources beyond the Statement of Financial Position for the interest of its responsibility jurisdiction, including for the loss or damage of the assets and resources, for the receivable and payable due to the entity's decision making, and the degree of completion of the predetermined program.

The financial statements are prepared with the assumption that the existence of the reporting entity will be sustained (going concern). Therefore, it is assumed that the government does not intend to liquidate the reporting entity in the near future.

The financial statements of the reporting entity must present each activity which is assumed monetarily measurable. This is necessary so that some analysis and measurement in accounting can be performed.

### **Users of the Financial Statements**

The financial statements provide information for different users, such as members of the legislature, creditors and employees. Other important users are the suppliers, customers, trade organizations, financial analysts, prospective investors, underwriters, statisticians, economists, and the regulatory authorities.

In conjunction with paragraph 34 above, the users of the financial statements should be informed about the selected accounting policy, as a part of the information required to make some assessment, financial decision, and other needs. They cannot make any reliable assessment if the financial statements do not clearly disclose the important selected accounting policy in the preparation of the financial statements.

The disclosure of the accounting policy in the financial statements is intended so that the financial statements are understandable. The disclosure of such policy constitutes an inseparable part of the financial statements which is very helpful to the users of the financial statements, since some inappropriate or incorrect treatments on the components of the Statement of Budget Realization, Statement of Financial

Position, Statement of Cash Flow, or other statements are biased from the selected accounting policy.

### **Accounting Policy**

*The consideration and/or selection of an accounting policy should be adjusted to the condition of the reporting entity. The correct targeted and selected policy will depict accurately the economic reality of the reporting entity either in its financial or activity condition.*

There are three considerations for the management selection of the most accurate accounting policy and the preparation of the financial statements:

(a) Sound Judgment

Many transactions are subject to uncertainty. Such condition should be acknowledged in the preparation of financial statements. The due care attitude does not justify the creation of secret or hidden reserves.

(b) Substance over Form

Transactions and other events should be accounted for and presented in accordance with the nature of the transactions and the reality of the circumstance, and should not only refer to the legal form of the transaction or event.

(c) Materiality

The financial statements should sufficiently disclose all material components that influence the evaluations or decisions

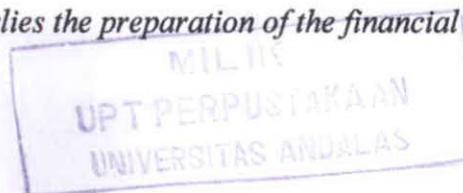
(d) Contents of Accounting Policy

*The disclosure of accounting policy must identify and explain the accounting principles used by the reporting entity and the methods of application thereof, which materially affect the presentation of the Statement of Budget Realization, Statement of Financial Position, and Statement of Cash Flow. Such disclosure should also cover important considerations in the selection of the appropriate principles.*

Generally, the accounting policy in the Notes to the Financial Statements explains the following matters:

(a) Reporting entity;

(b) Accounting basis which underlies the preparation of the financial statements;



- (c) Measurement basis which is used in the preparation of the financial statements;*
- (d) The extent the reporting entity implement the relevant accounting policies in connection with the provisions of the Government Accounting Standards during transitional period;*
- (e) Each respective accounting policy which is required to understand the financial statements.*

The reporting entity disclosure about the general purpose financial statements will be very helpful to the readers of the statements to understand the financial information presented in the financial statements. The readers of such statements will have certain framework in analyzing the existing information. The lack of information about the reporting entity and the components thereof will potentially create the readers misunderstanding in identifying the existing problems.

*Although the Conceptual Framework of Government Accounting suggests the use of a certain accounting basis in preparing the government financial statements, there must be some disclosure statement in the Notes to the Financial Statements on the use of an accounting basis which underlies the government's financial statements. Such statement also includes its conformity with the Conceptual Framework of Government Accounting. This will facilitate the readers to understand the report without having to look back the accounting basis as provided for in the Conceptual Framework of Government Accounting.*

The users of the financial statements need to know the basis of measurement used in the presentation of the financial statements. If there are more than one basis of measurement used in the preparation of the financial statements, then the information presented should be adequate to indicate which assets and liabilities use such measurement basis.

In determining whether or not it is necessary to disclose an accounting policy, the management should consider the benefit of such disclosure in assisting the users to understand each transaction reflected in the financial statements. The consideration in paragraph 44 may serve as a guideline in considering the accounting policies that need to be disclosed. The accounting policies that have to be presented in the Notes to the Financial Statements include, but not limited to, the followings:

- (a) Recognition of revenues;
- (b) Recognition of expenditures;
- (c) Principles on the preparation of a consolidated statement;
- (d) Investment;
- (e) Recognition and disposal/write off of tangible and intangible assets;
- (f) Construction contracts;
- (g) Capitalization policy on expenditure;
- (h) Partnership with third parties;
- (i) Research and development expenses;
- (j) Inventories, whether for sale or for self-consumed;
- (k) Establishment of reserved funds;
- (l) Establishment of employee welfare funds;
- (m) Description of foreign currency and hedging.

Each entity needs to consider the types of activities and policies that need to be disclosed in the Notes to the Financial Statements, for example, the disclosure of information on the recognition of tax revenues, retributions and other types of obligatory contributions, the translation on foreign currency and the accounting treatment on the difference in exchange rates.

*An accounting policy may become significant although the value of the presented accounts in the current period and that of the preceding period is immaterial. Besides, disclosure also needs to be made on the selected and applied accounting policy which is not stipulated in this Standard.*

The financial statements should reflect the relation of the figures to the preceding period. If there are changes in accounting policy which have material impact, the policy changes and the impact of the changes need to be disclosed quantitatively.

*The changes in accounting policy which have no material impact in the year of changes need also be disclosed if such changes have material impact in future years.*

The Disclosure of Information Required by the Government Accounting Standards Which is Not Presented on the Face of the Financial Statements

*Notes to the Financial Statements must present the information required and suggested by the Government Accounting Standards as well as other disclosures*

*deemed necessary for the fair presentation of the financial statements, such as the contingent liabilities and other commitments. Information disclosure in the Notes to the Financial Statements must provide other information not presented in any other part of the financial statements.*

Due the limited assumptions and methods of measurement used, several transactions on circumstances believed to have important impacts on the reporting entities cannot be presented on the face of the financial statements, such as the contingent liabilities. In order to provide a more comprehensive picture, the readers of the report need to be reminded of the possibility of the occurrence of an event which may affect the financial condition of the reporting entities in the subsequent period.

Information disclosure in the Notes to the Financial Statements must present information that does not contain repetitive details (for example the details of the inventories, details of fixed assets, or details of expenditures) as has been presented on the face of the financial statements. In several cases, the disclosure of the accounting policy, in order to increase the readers comprehension, must refer to the details presented in other sections of the financial statements.

**Information Disclosure of the Respective Assets and Liabilities Accounts Due to the Application of Accrual Basis on Revenues and Expenditures and the Reconciliation thereof with Cash Basis Application.**

*Reporting entity that prepares the accrual-based financial statements on revenues and expenditures must disclose the respective assets and liabilities accounts arising from the application of accrual basis and present the reconciliation thereof with the application of cash basis.*

The Conceptual Framework of Government Accounting in paragraphs 26 and 76 allows the reporting entity to prepare its financial statements under an accrual basis for revenues and expenditures. This reporting entity must provide for the additional detailed information on the output of the entity and the outcome in the form of financial performance indicators, the Statement of Financial Performance, program evaluation and other statements concerning the achievement of financial performance of the entity during the reporting period. This is intended that the readers of the report are able to understand the assets and liabilities accounts arising due to the application of accrual basis on the revenues and expenditures accounts, such as revenues received in advance, expenses paid in advance, and depreciation

expenses. Such assets and liabilities accounts arise due to the application of accrual basis to the revenues and expenditures accounts.

The objective of the reconciliation is to present the connection between the Statement of Financial Performance and the Statement of Budget Realization. The reconciliation begins with the increase/decrease of equity derived from the Statement of Financial Performance prepared under accrual basis. Such amount will then be adjusted with the transaction of the increase and decrease of net assets due to the use of accrual basis which then results in the same amount as presented at the end of the Statement of Budget Realization.

To make it easier for the users, the reconciliation list and the explanation on the existing conditions in paragraphs 59 and 60 must be presented as part of the Notes to the Financial Statements.

#### **Other Disclosures**

*Notes to the Financial Statements must also disclose the information which, if not disclosed, could mislead the readers comprehension of the report.*

A reporting entity discloses the followings, if they are not yet disclosed in any other section of the financial statements, namely:

- (a) The domicile and the legal charter of the entity as well as the jurisdiction where such entity is located;
- (b) The explanation on the nature of the operations of the entity and the core activities;
- (c) The provisions of the statutory regulations which become the basis for the operational activities.

Notes to the Financial Statements must disclose important events during the reporting period, such as:

- (a) The replacement of government management during the current year;
- (b) The errors of the preceding management which have been corrected by the new management;
- (c) The commitments or contingencies that cannot be presented in the Statement of Financial Position;
- (d) The merger or expansion of the entity during the current year; and

- (e) Events having social impacts, such as strikes that the government has to overcome.

Disclosures which are obliged in each standard apply as complements to this Standard.

### **Structure**

In order that the readers are able to understand and compare the financial statements of a certain reporting entity to that of other entities, then the Notes to the Financial Statements are usually presented under the following structure:

- (a) Fiscal/financial Policy, macroeconomics, the achievement of the targets of Revenue and Expenditure Budget for Central/Local Government (APBN/APBD);
- (b) Summary of financial performance achievement;
- (c) Important accounting policies:
  - i. Reporting entity;
  - ii. The accounting basis underlying the preparation of the financial statements;
  - iii. Measurement basis used in the preparation of the financial statements;
  - iv. The conformity of the accounting policies applied by the reporting entity with the prescribed Government Accounting Standards;
  - v. each specific accounting policy required for understanding the financial statements.
- (d) Explanation of the accounts of the financial statements:
  - i. Details and explanation of each account of the financial statements;
  - ii. Disclosure of information prescribed by the Government Accounting Standards which has not been presented on the face of the financial statements.
- (e) For the reporting entities that use accrual basis, the disclosure of assets and liabilities accounts arising in connection with the application of accrual basis on the revenues and expenditures and the reconciliation thereof with the application of cash basis;
- (f) Other additional information as needed, such as the general description of the local entity.

## **CHAPTER III**

### **RESEARCH METHODOLOGY**

#### **3.1 Research Design**

The approach used in this study is a qualitative approach and case study method. Qualitative approach is research approach that uses data in the form of sentences written or verbal, behavioral, phenomena, events, knowledge or the object of study (Bogdan and Taylor in Moleong 1990). The use of case study method is intended to research more concentrated and provides deep more about the subject or the object of research. A type of case studies used in this thesis is a descriptive case study. This descriptive case study tries to describe the state of the object or problem in research.

#### **3.2 Research Object**

The object in this research is BKD Padang Panjang Institutional Working Unit (SKPD), because as we know that if we talk about accounting government that is related to public sector. On some theses, mostly they choose the object like hospital, cooperation, tax and finance institution. Because of that, the researcher wants to choose BKD as object in this research.

#### **3.3 The Types and Sources of Data**

This study does not use the sample because of the object under study or data obtained from only one institution. The types of data used in this study are qualitative data which data that is not expressed with numbers.

While the sources of the necessary data from the objects under this study are:

1. Primary data is data obtained directly from the institution concerned, where the data obtained from direct observation, interviews, and documentation.
2. Secondary data is data obtained from the books of theory and literature as well as data in the form of documents or reports from related parties are related and can be relied upon in giving new considerations for the institution from the research.

### **3.4 The Data Gathering Methods**

In order to analyze the problems faced in this writing we need a set of relevant data that could give a description of the condition to be investigated. For this data collection method in this research is:

- **Field Survey**

- a. **Interview**

- That is the way of collecting data by conducting question and answer directly with interested parties. In this case BKD Padang Panjang. In the interview, interviewer had been prepared some questions that asked to respondent. It can be found on appendixes.

- b. **Documentation.**

- Documentation is a way of collecting data by looking at data and documents on the object being studied and recorded for purposes related to the issues being investigated.

- c. **Literature study.**

- Namely, how to obtain data by reading literature related to the problem so it can be a theoretical basis to solve the problem.

### **3.5 Data Analysis**

To measure the ability of government staff, researcher use financial data and accounting cycle in order to evaluate the ability, also researcher use Government Accounting Standard or SAP as a tool for measurement and comparing with the Financial Statements.

## **CHAPTER IV**

### **PROFILE OF BKD PADANG PANJANG**

#### **4.1 General Background of BKD Padang Panjang**

BKD Padang Panjang is one of Institutional Working Units (SKPD) that the organizational structure is established by Local Regulation No. 3 Padang Panjang in 2008 which is the authority and details of areas held by BKD Padang Panjang. The purpose of BKD Padang Panjang is to conduct primary activity that becomes authority of local government. BKD Padang Panjang is the executive element of the local government that headed by a chief who is under and responsible to the Regional Head through the Regional Secretary.

BKD Padang Panjang has fundamental duties as follows: In accordance with Local Regulation of Padang Panjang No. 3 year 2008 on the Establishment of Organization and Administration of the Regional Technical Institute in Environmental Governance Padang Panjang city is obliged to carry out some of the affairs of the authority Region Personnel Administration in the field.

To carry out statutory duties BKD it has the following functions:

- a. Planning, formulation of technical policies in the field of local civil service;
- b. Preparation of the preparation of local laws and regulations in the field of employment in accordance with the norms, standards and procedures established by the government;
- c. Management of administrative affairs of Employment Education and Training Local, and
- d. Implementation of other tasks is submitted in to civil head of region accordance to service job.

In doing their duties and functions, the head of BKD Padang Panjang as already set Mayor Regulation Padang Panjang No. 20 year 2008 at the organizational structure that consists of:

- a. Head of Agency
- b. Secretary
- c. Field Movements and Development
- d. Field Employee Development and Welfare

- e. Education and Training
- f. Field Documentation Officer
- g. UPT, and
- h. Functional Group

## **4.2 Financial statements of BKPPD**

### **4.2.1 Purpose and Objectives of Financial statements**

The financial statements of BKD Padang Panjang is arranged as a form of accountability for implementation of DPA 2010, so hopefully it will becomes transparency and accountability for management budget. The financial statements are prepared include:

- a. Statement of Budget Realization
- b. Statement of Financial Position
- c. Notes to the Financial Statements

To achieve the transparency and accountability, the financial statements have been prepared in order to provide relevant information concerning its financial position and all financial transactions undertaken by the Board of BKD as Institutional Working Unit (SKPD) during the year 2010. The financial statements are used to compare actual revenues and expenditures with the budget set, assess the financial condition, assessing the effectiveness and efficiency of BKD as Institutional Working Unit (SKPD) and help determine compliance with laws and regulations.

The purposes of preparing financial statements are:

- (a) Provide information about whether the acceptance current period is sufficient to finance all expenditures.
- (b) Providing information about whether the way to obtain economic resources and the allocation has been determined in accordance with the budget and legislation.
- (c) Providing information about the amount of economic resources that used in activities of BKD as Institutional Working Unit (SKPD) as well as the results has been achieved.
- (d) Providing information on how BKD as an Institutional Working Unit (SKPD) to funds all its activities and its cash needs.

- (e) Providing information about financial position and condition BKPPD as Institutional Working Unit (SKPD) related to the sources of revenues, both short and long term including tax.
- (f) Providing information about changing in financial position BKD as Institutional Working Unit (SKPD) whether to increase / decrease as a result of activities undertaken during the reporting period.

The financial statements present fairly and fully disclose the activities BKD of Padang Panjang city and economical use of resources entrusted to, and showing compliance to legislation. In other words, the financial statements are expected to present information that is useful for readers the report in assessing accountability and making economic decisions, and socially with providing information about the amount of economic resources used in the implementation of activities and results achieved.

#### **4.2.2 Legal Basis for Financial statements**

The legal bases fundamental in preparing BKD financial statements is a set of statutory Act are following:

1. Constitution of the Republic Indonesia in 1945, as amended by the fourth amendment of the Constitution of 1945.
2. Act. No. 17 year 2003 about State Finance.
3. Act. No. 1 year 2004 about State Treasury.
4. Act. No. 15 year 2004 concerning the Management Audit and State Financial Responsibility.
5. Act. No. 32 year 2004 on Local Regional Government.
6. Act. No. 33 year 2004 on Fiscal Balance between Central and Local Government.
7. Government Regulation No. 24 year 2005 about Governmental Accounting Standard Committee.
8. Government Regulation No. 58 year 2005 about Management of Financial Regional.
9. Regulation of the Home Affair Ministry No. 13 year 2006 on Local Financial Management Guidelines, as amended by Regulation of the Home Affair No. 21 year 2011.

10. Regulation of the Home Affair Ministry No. 32 Year 2008 on Guidelines for Budgetary Revenues and Expenditures Local in Fiscal Year 2009.
11. Local Regulation No. 3 year 2008 about the Establishment of Organization and Administration of the Local Technical Institute in Local Environment Padang Panjang.
12. Local Regulation No. 8 year 2008 about the Principles of Local Financial Management.
13. Local Regulation No. 1 year 2010 about Budgetary Revenues and Expenditures Local in Padang Panjang for Fiscal Year 2010.
14. Regulation of the Mayor of Padang Panjang No. 1 Year 2010 about translation Budgetary Revenues and Expenditures Local in Padang Panjang for Fiscal Year 2010.
15. Regulation of the Mayor of Padang Panjang No... Year 2010 translation the changes of Budgetary Revenues and Expenditures Local in Padang Panjang for Fiscal Year 2010.
16. Regulation of the Mayor of Padang Panjang No... Year 2010 changes of Budgetary Revenues and Expenditures Local in Padang Panjang for Fiscal Year 2010.
17. Mayoral Decree No. 900/2/WAKO-PP/2010 Year 2010 about Determination Officer as Budget User / User of Good / Power Budget User / Power Users Goods, Treasurer Revenue, Expenditure Treasurer, Assistant Treasurer Revenue, Expenditure Treasurer Assistant the Mayor and Deputy Mayor, Local Secretary, DPRD Secretariat, Inspectorat, Department, Agency, Office, Hospital, Satpol-PP, and Environmental District in the Padang Panjang city budget year 2010.

## **CHAPTER V**

### **RESEARCH RESULT AND ANALYSIS**

#### **5.1 The Recording System**

BKD Padang Panjang is use double entry as their recording system. This system can see it, in recording general journal and special journal that have adjust with double entry record. In general journal, the record have two sides are debit and credit. While in special journals, records are classified based on the same transaction and has been carried out in accordance with double entry recording system.

#### **5.2 Accounting Basis**

Accounting basis that used in the financial statements of BKD Padang Panjang, its accordance with Government Regulation No. 24 year 2005 (SAP) whereas using cash basis for the recognition of revenues and expenditures in the Statement of Budget Realization and accrual basis for recognition of assets, liabilities and equity funds in the balance sheet.

#### **5.3 Transaction**

Financial transactions in BKD Padang Panjang consist of cash expenditures, assets and other assets accounting. While, there are no received accounting for BKD because they do not receive any other income like other Institutional Working Unit (SKPD). BKD only spends the money that they receive from the Local Treasury. And for the accounting process is recorded, classified, and summarized into the accounting records based on documents or evidence of a legitimate transaction.

#### **5.4 Evidence of Transaction Received and Disbursement Cash**

Although BKD Padang Panjang does not acquire income, the Expenditure Treasurer on Institutional Working Unit (SKPD) still records the cash receipt transactions that are obtained from the Regional Treasurer. The Evidence of transaction that used is payment evidence and letter of deposit proof (STS) to return the remaining cash to BUD in accordance with the provision as well as the Institutional Working Unit (SKPD), they must return the cash to the regional account

by closing the cash in end of month and year. Beside that, for evidence of cash disbursement, the transaction consists of SPP, SPM and SP2D as well as proof of acceptance and receipt of payment.

- SPP is a document that issued by treasurer, and this document create because the cash on hand less 20%, so the treasurer have right to issuance SPP
- SPM is a document that make by budget user for propose SP2D that will be published by BUD or BUD authority.
- SP2D is a document that published by BUD to cash money in a bank that have already chosen.
- And another transaction evidence such as checking account. For all evidence can be seen in appendix.

## **5.5 Analysis the accounting cycle**

### **1. General Journal**

The process of recording in the general journal has well enough. But there are some weaknesses, namely:

- a. The General journal at BKD Padang Panjang has not yet been completed, it only records for transactions that occur in January until July, while for transactions in August until December, it has not yet journalized because they do not have much time and the staff only one to record many transaction that was happen from August until December into the. So, it causes the journal and ledger not complete.
- b. The reference in journal has not yet fill in with using a particular code such as memorial number, number of deposit letter, or another number of cash receipt.
- c. Also there is no code account for RK PPKD, it's because the treasurer not really sure what exactly the code.

The Recording in general journal has made in accordance with the provisions of each transaction for cash receipts, cash disbursements, assets and other cash transactions. For example to record the salary and allowance, in the debit side there are salary and allowances then in the credit side is RK PPKD. This journal has

adjusted with *Daftar Penerimaan SP2D BTL* for salary and the journal can see in table 5.1.

**Table 5.1: General Journal BKD Padang Panjang**

Description	Ref	Debit (Rp)	Credit (Rp)
Gaji pokok PNS/ Uang representasi		188,884,240	
Tunjangan keluarga		16,547,155	
Tunjangan jabatan		14,245,000	
Tunjangan fungsional		240,000	
Tunjangan fungsional umum		10,995,000	
Tunjangan beras		10,644,480	
Tunjangan PPh/Tunjangan khusus		4,951,321	
Pembulatan gaji		4,865	
RK PPKD ( mencatat gaji dan tunjangan)			246,512,061

Source: Financial statements of BKD Padang Panjang 2010

## 2. Special Journal

There are two special journals that have been made by BKD Padang Panjang, they are cash receipts and cash disbursements journal. In the cash receipts journal that made by the Expenditures Treasurer, the example is BKD get revolving (UP) in February as much 280,000,000. So the journal is cash in expenditures treasurer in debit side and in credit side is RK PPKD, and its explaining that each Institutional Working Unit (SKPD) would get revolving (UP) at the beginning of the fiscal year from the BUD (Deddi Nordiawan, 2007 p: 290). This journal has rightful recording based on the SPP-GU and we can see it in table 5.2

**Table 5.2: Cash Receipt Journal BKD Padang Panjang**

Debited Item : Expenditures Treasurer

Account Code:

Date	Evidence No.	Acc. code	Credited Item (K)	Ref	Amount	Accumulate
11/02/2010	SP2D 0025/SP2D-UP/ BL/II/2010		RK PPKD		280,000,000	280,000,000

Source: Financial statements of BKD Padang Panjang 2010

While in cash disbursement journal the example are expenditures of office cleaning equipment as 518,000. The record is cash in credit and office cleaning expenditure in debit side, this journal has rightful with the transaction in SP2D. It can be seen in table 5.3.

**Table 5.3: Cash Disbursement Journal BKD Padang Panjang**

Credited Item : Expenditures Treasurer

Account Code:

Date	Evidence No.	Acc.Code	Debited item (D)	Ref	Amount	Accumulate
19/05/2010	'04/Pengesahan /BKPPD/IV/20 10	08.5.2.2.01. 05	Cleaning tools office expenditure		60,000.00	60,000.00

Source: Financial statements of BKD Padang Panjang 2010

In the cash receipt and disbursement journal, the account of cash in expenditure treasures has no code account because they do not yet make it. Three of the journal, can be seen in appendix.

### 3. General Ledger

Transactions that have been record in the journal then will post in the general ledger, as we know that general ledger is a book that contains of account that has collected. In a ledger, transactions are recorded and classified based on the item that consist of cash, RK PPKD, inventory, equipment and machine, other fixed assets, other assets, inventory reserves, invested in fixed assets, invested in other fixed assets, invested in other assets, personnel expenditure, good and services expenditure, capital expenditure. Beside that, there is subsidiary ledger to support the general ledger and this subsidiary will occur if the accounts on general ledger need to detail for continue.

But, in the general ledger of BKD, they do not completely post all transaction for one period to the ledger. It means that the transaction that was happen in January until may have been record and post to the ledger but the transaction in August until December, they do not record and post to the ledger. This condition happens, because they do not have much time and the staff only one to do it. So, it causes the ledger has not complete and finish. To see the example of general ledger, we can see it in appendix.

#### **4. Trial Balance**

In accounting cycle, after record all transactions in journal and post to the ledger for one period, then for next cycle is make trial balance in end of accounting period. Trial balance is the summary of accounts and balances from ledger. But for BKD, they do not prepare the trial balance because the journal and ledger has not yet been completed and finished.

#### **5. Adjusting Journal**

The next step in accounting cycle is make adjusting journal, In adjusting journal BKD, they should have make adjustments for inventory based on the physical count, the ending inventory December 31st, 2010 is Rp. 5,751,890.00 that consist of stationery, printed materials, hygiene kits and cleaning materials, electrical and electronic equipment. But in reality, no adjustment journal they did, because they just calculate and make the report of inventory. The balance and list of BKD inventory is provided in appendixes 4.

#### **6. Worksheet**

As we know that, to prepare financial statement, we have to prepare worksheet. First, we must know what worksheet is? Worksheet is a tool that can help or can use in process making financial statement. In worksheet, there are 8, 10, 12, 14, 16 columns that used and mostly use is 10 or 12 columns in worksheet, for the component of worksheet are trial balance, adjusting, trial balance after adjusting, statement of budget realization, statement of financial position/ balance sheet.

In BKD there is no worksheet that they make to prepare the financial statement. Because they do not have much time and less the human resource to make the journal until the adjusting journal and cause the worksheet not finished.

#### **7. Financial Statements**

The financial statements of BKD 2010 include the Budget Realization Report, Statement of Financial Position and Note of The Financial statements that have arranged based on intern control system and the contains it has represent information budgeting, financial position, and note of financial report that have adjust with the government accounting standard.

This statement describes activa, liabilities, and equity positions December 31 2010, it have arranged by BKD in order to achieve good governance in transparent management accounting system. In financial statements BKD Padang Panjang have explanation about the account items in Statement of Financial Position and Statement of Budget Realization.

#### **A. Statement of Budget Realization**

Statement of Budget Realization represents information about income, expenditure, and costing that it can compare with budgeted in one period. This is the explanation the items on financial statements. Statement of Budget Realization is the realization of total revenues SP2D from DPPKD Padang Panjang city that received by BKD Padang Panjang.

**Table 5.4: Realization of Total Revenues**

<b>Description</b>	<b>Realization 2010</b>	<b>Budgeting 2010</b>
Realization from SP2D	Rp. 10.258.239.338	Rp. 10.283.151.956

#### **Detail and Explanation Expenditure**

##### **1. Employee Expenditure**

Is the amount of employee's expenditure that has been realized through budgeted year 2010. In employee expenditure there is direct expenditure which are a component of salary that have pay in every month and it have related to direct expenditure from activity in budgeted year 2010 such as:

**Table 5.5: Component of Direct Expenditure and Realization**

<b>Description</b>	<b>Budgeting</b>	<b>Realization</b>
Direct Expenditure: PNS		
- Basic Salary Allowance	Rp. 6,249,633,696	Rp. 5,739,398,727
- Additional income	Rp. 1,269,000,000	Rp. 1,135,250,000
Sub Total DE	Rp. 7,518,633,696	Rp. 6,874,648,727

Source: Financial statements BKD Padang Panjang

## 2. Goods and Service Expenditures

Are expenditures to buy the goods and services in 2010 that are used to fulfill the operational necessity of BKD Padang Panjang, and can see it in table 5.6.

**Table 5.6: Realization Goods and Service Expenditures**

Description	Budgeting	Realization
Goods and Service Expenditure	Rp. 2,287,920,000	Rp. 1,963,613,861

Source: Financial statements BKD Padang Panjang 2010

## 3. Capital Expenditures/ Equipment and Machine

Are expenditures to buy capital goods in year 2010 that used to fulfill the necessary of BKD Padang Panjang, such as:

**Table 5.7: Realization Capital Expenditures**

Description	Budgeting	Realization
Capital Expenditure	Rp. 195,300,000	Rp. 188,840,000

Source: Financial statements BKD Padang Panjang 2010

We can see the asset of BKD Padang Panjang in year 2010.

**Table 5.8: List of Assets**

Description	31 - 12 - 2009	31 - 12 - 2010
- Machine tool	Rp. 340,600,000	-
- Workshop tool	-	-
- Agricultural and fishery	-	-
- Office equipment and household	Rp. 805,852,500	Rp. 138,540,000
- Studio equipment and communication	Rp. 77,970,000	Rp. 48,300,000
- Book and library	Rp. 5,998,000	Rp. 2,000,000
- Building	Rp. 913,939,000	
<b>Total</b>	<b>Rp. 2,144,359,500</b>	<b>Rp. 188,840,000</b>

Source: Financial statements BKD Padang Panjang 2010

In addition, in the government accounting standard No. 2 about Statement of Budget Realization there is an explanation about expenditures are classified

according to economic classifications (types of expenditures), organizations, and functions. Economic classification is the grouping of expenditures based on types of expenditures to conduct an activity. Classification according to organization is classification based on organization units that utilize the budget. Classifications according to functions are classifications based on primary functions of Central/Local Government in providing services to the public.

In Statement of Budget Realization on BKD, there are two classifications of expenditures that used to classify the expenditures according to economic and organizational. The expenditures by economic classification include:

**Indirect Expenditures:**

- a. Employee Expenditures,
- b. Interest,
- c. Subsidies,
- d. Grants,
- e. Social Aids,
- f. Unexpected Expenditures.

**Direct Expenditures:**

- a. Employee Expenditures,
- b. Goods and Service Expenditures.

**Capital Expenditures:**

- a. Land Expenditures,
- b. Equipment and Machine Expenditures,
- c. Building Expenditures,
- d. Road, Irrigation and Network Expenditures.
- e. Others Capital Expenditures.

**And for function classification include:**

- a. Expenditures of Share Result to the Province/City/Village.
- b. Expenditures of Fund Aids to Province/City/Village.

Beside that, the author tries to compare between statement of budget realization with SAP 2005 about presentation for each pos-pos and the result there are have different as we can see table 5.9:

**Table 5.9: The different between the Statement of Budget Realization and SAP in present the account.**

Statement of Budget Realization (BKD)	PP No. 24 year 2005 about SAP (GASB)
<b>Local Expenditures</b> <b>1. Indirect Expenditures</b> a. Employee Expenditures b. Interest c. Subsidies d. Grants e. Social Acts f. Expenditures of Share Result to the Province/City/Village. g. Expenditures of Fund Aids to Province/City/Village. h. Unexpected Expenditures	<b>Expenditures</b> <b>1. Operating Expenditures</b> a. Employee Expenditures b. Good Expenditures c. Interest d. Subsidies e. Grants f. Social Acts
<b>2. Direct Expenditures</b> a. Employee Expenditures b. Good and Service Expenditures	<b>2. Capital Expenditures</b> a. Fixed Assets Expenditures b. Other Assets Expenditures
<b>3. Capital Expenditures</b> a. Land Expenditures b. Equipment and Machine Expenditures c. Building Expenditures d. Road, Irrigation, Network Expenditures e. Other capital Expenditures	<b>3. Unexpected Expenditures</b> a. Unexpected Expenditures

From the above differences, we can see that:

1. For expenditure accounts are divided into indirect expenditure, direct expenditure and capital expenditure that we can find in statement of budget realization BKD whereas in SAP, it classified as operating expenditure, capital expenditures and unexpected expenditures.
2. There are several components of indirect expenditures accounts in statement of budget realization BKD are not included in component of operating expenditure account in the standard, that are: expenditures of share results only to province/city/village, expenditures of financial aids to province/city/village.
3. For good and employee expenditure is in the component of operating expenditure account at SAP, have put in component of direct expenditures account in statement of budget realization BKD.
4. And for unexpected expenditures become a component part in indirect expenditures on statement of budget realization BKD, but for the standard unexpected expenditure accounts is separated and become another group.

From explanation above, researchers make conclusion, for the classification account in the Statement of Budget Realization at BKD Padang Panjang are different or not conform with the standard and they must fixed it based on SAP, cause as we know that Indonesia already have the Government Accounting Standard, and the financial statement have accordance with the SAP. Where as for explaining the numbers in each account that present in Statement of Budget Realization, it comes from the Reporting of Realization Budget Income and Expenditure that they have been making detail the amount and account for one period. Why they do not prepare the Statement of Budget Realization from worksheet? Because from journal until adjusting journal not complete and finish, that is why the worksheet not prepare and to prepare the Statement of Budget Realization, they use reporting of realization budget income and expenditure. The report can see in appendix.

## **B. Statement of Financial Position**

The Statement of Financial Position describes the financial position of a reporting entity concerning assets, liabilities and equity on a certain date. Then, on the statement of financial position there are some accounts that contains its and have adjust with the interests of the reporting entity. From contains of accounts side on

statement of financial position that existed at SKPD, there is difference with the standard. The difference is not very significant, because there are some accounts that are not suitable to use or addition accounts through separately in the statement of financial position.

This explanation also supported by the SAP No. 1 about presentation of financial statements in paragraph no. 46, where are mentioned that there are several factors that become basic considerations in the presentation of accounts / items that are:

1. Nature, liquidity, and materiality of assets.
2. Functions of those accounts in the reporting entity.
3. Total, nature, and period of liabilities.

Meanwhile, from the other side of measurement/valuation assets in Statement of Financial Position BKD, it has been adjusted or complied with Government Accounting Standards Board/SAP. So the result is statement of financial statements that arrange or prepare by the government staff of BKD Padang Panjang have adjust with the standards.

Beside explanation above, there are explanation *pos-pos* in the Statement of Financial Position:

1. Cash on Expenditure Treasury

Total cash on expenditure treasury balance at December 31st, 2010 include tax balance that have not yet paid to treasury as much Rp. 763,296

2. Employee Receivable

Can not be found

3. Inventory

Total the inventory balance December 31st, 2010 Rp 5,751,890, and the number of inventory, they take from list of inventory, the list can see it in appendix 4.

4. Equipment and Machine

The total value of equipment and machine are governed by BKD Padang Panjang December 31<sup>st</sup>, 2010 Rp. 1,023,900,500 includes:

	2010	2009
1. Transportation .....	Rp 122,236,000	Rp 340,600,000
- Motorcycle		
- Car		

2. Office equipment and household .....	Rp. 835,278,500	Rp. 805,852,500
3. Studio equipment .....	Rp. 66,386,000	Rp. 77,970,000
<b>Total</b>	<b>Rp.1,023,900,500</b>	<b>Rp.1,224,422,500</b>

Mutation of adding/reduction equipment and machine in 2010, come from:

Realization equipment and machine expenditure 2010	Rp 188,840,000
Trade off 2010	Rp 172,143,250
Mutation the transportation to the general <i>Setdako</i>	Rp 110,000,000
The capital expenditure that do not capitalization	Rp 750,000

Total equipment and machine value at December 31st, 2009 as much Rp. 1,224,422,500.

#### 5. Buildings

Total value of building that had or governed by BKD Padang Panjang at December 31st, 2010 Rp. 988,439,000. There is additional building value Rp. 74,500,000, from expenditure and service that capitalization to be asset. The amounts of building are taken from Recapitulation of *Inventaris* Book that we can see in appendixe.

**Table 6.0: Total Building in 2010 and 2009**

Description	2010	2009
Building	Rp. 988,439,000	Rp. 913,939,000

Source: Financial statements BKD Padang Panjang 2010

#### 6. Other Fixed Asset

Total the value of fixed asset that had or governed by BKD Padang Panjang at December 31st, 2010 and 2009, Rp. 7,998,000, include of: library books like the rules of act.

#### 7. Other Assets

In year 2010 there are other assets as much Rp 59,468,750 that includes office equipment and household:

Computer	Rp. 6,831,750
----------	---------------

External Netware Interface	Rp. 44,888,000
Handycam	<u>Rp. 7,749,000</u>
Total	Rp. 59,468,750

#### 8. Account Payable for Third Parties

The total account payables for third parties balance at December 31st, 2010 and 2009. The payable (PFK) appears because there still is collection of third parties by Treasury Expenditure that have yet deposited to cash account until the end of budgeted year 2010 and 2009 Rp. 763.296, that consist of:

PPh no 21	Rp. 451,500	Rp. 0
PPh no 22	Rp. 39,887	Rp. 0
PPh no 23	Rp. 6,000	Rp. 0
PPN	<u>Rp. 265,909</u>	<u>Rp. 0</u>
Total	Rp. 763,296	Rp. -

#### 9. Prepaid /RK (K) (BUD)

The amount of realization funds that taken from Local Cash through 2010 Rp. 10,283,151,956, such as definitive expenditures in 2010 and UYHD balance that have been deposited to the local cash until December 31st, 2010.

- Definitive expenditures	Rp. 10,258,239,338
- UYHD	<u>Rp. 24,912,618</u>
Total	Rp. 10,283,151,956

#### 10. Others Account Payable

Total from account payable balance that must paid to the people who give service at December 31st, 2010 are include:

- Electricity bill on November, December 2010 and January 2011.
- Telephone bill on January 2011.
- Water bill in 2010.

**Table 6.1: List and Total Other Account Payable**

Description	2010	2009
- Electricity account bill	Rp. 2,452,445	-

- Telephone account bill	Rp. 2,594,349	-
- Water account bill	Rp. 116,500	Rp. 62,000
<b>Total</b>	<b>Rp. 5,163,294</b>	<b>Rp. 62,000</b>

Source: Financial statements BKD Padang Panjang 2010

11. Remaining / (less)

Total of budgeted financing are remaining or less between realizations of receiving with budgeted expenditures for one period reporting.

12. Receivable Allowance

Can not be found

13. Inventory Allowance

Total inventory allowances are couple from inventory account in current asset position as much Rp 5,751,890.

14. Available fund for paid payable accounts

Are total funds that must paid for account payable at December 31st, 2010 Rp 5,163,294.

15. Investments on Fixed Asset

Is total net worth of BKD that invest in fixed asset and can see in table 6.2

**Table 6.2: Total Net worth that Invest in Fixed Assets**

Description	2010	2009
1. Land	Rp 0	Rp 0
2. Equipment and Machine	Rp 551,043,870	Rp 1,224,422,500
3. Buildings	Rp 988,439,000	Rp 913,939,000
4. Other Fixed Asset	Rp 7,998,000	Rp 5,998,000
<b>Total</b>	<b>Rp.1,547,480,000</b>	<b>Rp.1,224,422,500</b>

16. Investments in Other Asset

The total of which include the unproductive asset Rp. 56,468,750

In addition, to make the Statement of Financial Position or another word is Balance sheet, they use some resource such as list of fixed asset and depreciation, the report of realization expenditures goods and service that capitalization, recapitulation

of fixed asset (*inventaris*), recapitulation list of goods mutation, and report of realization capital expenditures/goods and service in yearly.

### **C. Notes to the Financial Statements**

Based on SAP no.4 on the notes to the financial statements, there is an explanation about the structure and contents of the notes to the financial statements. And if we compare with the SKPD, we can conclude that it is the same or has been appropriate.

Notes to the financial statements of BKD, have explanation about financial policy, where the explanation is include about of the increasing income policy, and general policy in aspects of expenditures region. Beside that, there is some discussion about indicators achievement of performance targets whereas explain in 2010 the work plan of BKD Padang Panjang have decide 8 programs and 36 activities that will do, to support the achievement goal that have been set by the Government of Padang Panjang as well as put in the document of the years work plan it.

To achieve the goals, the government have allocating the fund through budgeting application document of BKD in group of direct expenditure as much as Rp 4,287,610,000 from the amount that have realization is Rp 3,380,767,461 or 78,84 %, and for capital expenditure Rp 195,300,000 and have realization is Rp 188,840,000 or 96,69 %.

In the note also describe the result of evaluation achievement activity performance, program performance and goals performance, which are:

#### **a. The Result of Evaluation Achievement Activity Performance.**

- Activity with excellent categorization (performance achieve 85 % - 100 %) as much as 21 activities (58, 33%).
- Activities with successful categorization (performance achieve 70 % - 85 %) as much as 10 activities (27, 78%).
- Activities with good enough categorization (performance achieve 55 % - 70 %) as much as 3 activities (8, 33%).
- Activities with failed categorization (performance achieve < 55 %) as much as 2 activities (5, 56%).

b. The result of evaluation achievement program performance

- Program with excellent categorization (performance achieve 85 % - 100 %) as much as 4 programs (50, 00%).
- Program with successful categorization (performance achieve 70 % - 85 %) as much as 2 programs (25, 00%).
- Program with good enough categorization (performance achieve 55 % - 70 %) as much as 2 programs (25, 00%).
- Program with failed categorization (performance achieve < 55 %) as much as 0 program (00, 00%).

c. The result of evaluation achievement goals performance

- The goal with excellent categorization (performance achieve 85 % - 100 %) as much as 4 programs (50, 00%).
- The goal with successful categorization (performance achieve 70 % - 85 %) as much as 2 programs (25, 00%).
- The goal with good enough categorization (performance achieve 55 % - 70 %) as much as 2 programs (25, 00%).
- The goal with failed categorization (performance achieve < 55 %) as much as 0 program (00, 00%).

Next, in the note have also included the summary of Achievement Financial Performance Realization has also documented as well as the barriers and problems that exist in achieving the targets, accounting policies, accounting basis is used, is measurement basis to prepare financial statements, the application of accounting policies in accordance to SAP for the measurement / valuation of assets have appropriate with the standards.

The financial statements that have been analyzed and evaluated was showed that, the presentation, structure and content of financial statements it have appropriate or follow with Government Accounting Standard Committee/SAP, although when to prepare the financial statement still supported with another standard such as *Permendagri* No.13 of 2006.

#### **D. Statement of Cash Flow**

Based on Governmental Accounting Standard Committee, the financial statements for government consist of: Statement of Budget Realization, Statement of Financial Position, Notes of Financial Statement, and Statement of Cash flow. Three statement of financial statement have been explained, and next is Statement of Cash Flow.

Based on Abdul Halim book, 2008, Statement of Cash Flow is the report that has purpose to explaining the information of user resource, the changes of cash, and some kind of cash in one accounting period, and the cash balance include some kind of cash in date report. It means that, the Statement of Cash Flow describes the cash in flow, cash out flow, and the end of cash balance for one accounting period. But in BKD, there is no Statement of Cash flow that they make, it because they just prepare the financial statements based on the instruction from Mayor of Padang Panjang through DP2KAD, so they do not prepare the Statement.

#### **8. Post Closing Trial Balance**

After financial statement have already prepare, so the last we make trial balance after closing. Post closing trial balance is the summary of account balance and to make it, we should close the temporary account such as expenditures, income, and summary surplus deficit. In post closing trial balance, we can see the accounts are ready to use for next accounting period. The nominal accounts have zero, but for riil accounts represent the real amount of asset, liabilities, equity of fund. In BKD, they do not make it, because they do not know how to make post closing trial balance.

#### **9. Reversing Entry**

Reversing entry is journal which is the account that still needs to reverse in order the accounts still use in next accounting period, usually the account that need reverse comes from adjusting entry such as prepaid, unearned revenue and salary payable. But in BKD, they do not make the reversing entry because they do now know how to make the reversing entry.

To make the financial statement of BKD, they still use computerized with using Microsoft excel and make little difficult to prepare the completely accounting cycles. They have not yet implementation the system that the name is SiPKD, and

the system will they use in 2012. For the ability of staff, after author try to analyses and evaluate also support with the result of interview. The analytical and technical still less and this happens because knowledge and implementation of the accounting cycle is lack, it means through and less of knowledge about the government accounting that they have from training or others, they make the financial statement according with the rules, book and standard.

# CHAPTER VI

## CONCLUSION AND RECOMMENDATION

### 6.1 Conclusions

In evaluation the ability of government staff to prepare financial statements, the author uses Government Accounting Standard Board or in Indonesia name is SAP 2005 to measure the financial statements at BKD Padang Panjang city also evaluate from implementation of accounting cycle and support with interview. From the analysis and evaluation, the author can conclude that: first, understanding the staff about GASB or SAP 2005, a half understanding means that for the theory they understand, but not yet full for application, second is the performance staff has good enough to prepare financial statements based on the SAP even though it still supported with uses *Permendagri* no. 13 2006, the third is that financial statements of BKD Padang Panjang have good accordance with the standard although the classification account has different with SAP. The last or fourth is for the accounting cycle, the researcher assessment it if the staff can not be done to complete the accounting cycle because limited in technology and less awareness to do accounting cycle as whole why? Because, it can created the possibility of error in prepare and present the financial statements.

### 6.2 Recommendation

From this research, BKD is already implementing the financial statements based on the government accounting standard board or we know in Indonesia as SAP and also supported by another regulation like *Permendagri* no. 13 of 2006 and *Perwako*. Besides that, they still try to improve their work performance, activities, program, and the quality of financial statements from year to year even though there are still obstacle in achieving good results and quality of financial statements in order for get unqualified opinion.

Therefore, for BKD staff needs more training to improve their skill, understanding the standard, and get knowledge in government accounting with update from available website, not just only the theory but also for application. From the government, the first is they must create a good system to support the staff in making financial statements become easy, effective and efficient also on time to

present it. Second is, for the next, they have to complete the accounting cycle and because if they still not doing it, it can increase the possibility of fraud and error in reporting.

### **6.3 Implication**

The implication of this research for BKD has been implementing into the financial statements based on the government accounting standard board or we know in Indonesia as SAP 2005 is to hope that it can improve the relevant and reliable of financial statements, the performance staff, better understanding about the SAP 2005 and accomplish the organizational goals. For further research, the researcher suggests more deep analysis and evaluation of staff ability to prepare financial statements. Also need additional views and opinions in several aspects to analyze it.

### **6.4 Limitation**

Limitations of this study are:

- a. This study only uses data financial statements 2010, includes transaction, journal and ledger.
- b. To measure, the author uses SAP and other source to evaluate the financial statements and other data.
- c. The extent of the problems that arise in BKD activities cause the author recognize that she has several limitation especially in terms of time, qualification and knowledge to fully analyze and appreciate to my read the problems that arise in BKD Padang Panjang.

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## APPENDIXES

1. Evidence of Transaction Received and Disbursement Cash
2. General Journal
3. Special Journal
  - Cash Receipt Journal
  - Cash Disbursement Journal
4. General Ledger
5. Financial Statement
6. List of Inventory
7. List of Fixed Asset and Accumulated Depreciation
8. Recapitulation of *Inventaris* book
9. Recapitulation of Mutation Goods List
10. Report of Realization Goods and Service Capitalize
11. Report of Realization Expenditures Capital/ Goods Service in Year
12. List of Inventory Goods

PEMERINTAH KOTA PADANG  
PANJANG

Nomor : 0219/SP2D-GU/BL/VI/2010  
SURAT PERINTAH PENCAIRAN DANA  
(SP2D)

0204/SP2D-GU/BKPPD/VI/2010  
19 Mei 2010  
BADAN KEPEGAWAIAN DAN DIKLAT DAERAH

Dari : Kepala BKD  
Untuk : Pengeluaran

205 / 5

BANK NAGARI PADANG PANJANG

Rekening / mendahului rekening dari Bank Rekening Nomor : 0200.0101.00024-8  
Jumlah : Rp. 210.354.743,00 ( Dua ratus sepuluh juta tiga ratus lima puluh empat ribu tujuh ratus empat puluh tiga rupiah )

MERY TRIANA, Amd Bendahara Pengeluaran BADAN KEPEGAWAIAN DAN DIKLAT DAERAH

00 295 458 3 202 000  
0900.0101.00024-8  
BANK NAGARI PADANG PANJANG  
Ganti Uang (GU) Bulan Mei 2010

KODE REKENING 2	URAIAN 3	JUMLAH 4
		51.134.893,00
1.20.1.20.06.01.	Program Pelayanan Administrasi Perkantoran	338.500,00
1.20.1.20.06.01.01.	Penyediaan jasa surat menyurat	2.432.393,00
1.20.1.20.06.01.02.	Penyediaan jasa komunikasi, sumber daya air dan listrik	10.429.000,00
1.20.1.20.06.01.06.	Penyediaan jasa pemeliharaan dan perizinan kendaraan dinas/operasional	3.300.000,00
1.20.1.20.06.01.07.	Penyediaan jasa administrasi keuangan	518.000,00
1.20.1.20.06.01.08.	Penyediaan jasa kebersihan kantor	784.200,00
1.20.1.20.06.01.11.	Penyediaan barang cetak dan penggandaan	1.755.000,00
1.20.1.20.06.01.17.	Penyediaan makanan dan minuman	20.876.900,00
1.20.1.20.06.01.18.	Rapat-rapat koordinasi dan konsultasi ke hier daerah	2.878.000,00
1.20.1.20.06.01.19.	Penyediaan jasa Tenaga Administrasi/Teknis Perkantoran	5.801.500,00
1.20.1.20.06.02.	Program Peningkatan sarana dan prasarana kantor	1.800.000,00
1.20.1.20.06.02.07.	Pengadaan mebelitur	1.779.000,00
1.20.1.20.06.02.10.	Program Fasilitas Pindah/Furna Tugas PNS	6.207.400,00
1.20.1.20.06.04.	Proses Pengadaan Pengurusan Permohonan Pensiun PNS	1.207.500,00
1.20.1.20.06.04.02.	Program Peningkatan Kapasitas Sumber Daya Aparatur	44.592.500,00
1.20.1.20.06.29.	Pengukuran dan Pelatihan Pra-jabatan bagi Calon PNSD	44.592.500,00
1.20.1.20.06.29.01.	Program Pembinaan dan Pengembangan Aparatur	44.592.500,00
1.20.1.20.06.30.01.	Penyusunan Rencana Pembinaan Karir PNS	19.000.000,00
1.20.1.20.06.30.02.	Seleksi Penerimaan CPNS	10.182.500,00
1.20.1.20.06.30.04.	Penataan Sistem Administrasi Kenaikan Pangkat Otomatis PNS	1.625.000,00
1.20.1.20.06.30.09.	Proses Penanganan Kasus-kasus Pelanggaran Disiplin PNS	43.000.000,00
1.20.1.20.06.30.11.	Pemberian Bantuan Tugas Belajar dan Ijatan Dinas	1.588.000,00
1.20.1.20.06.30.20.	Pengembangan PNS Melalui Jabatan Fungsional	21.148.300,00
1.20.1.20.06.34.	Program Pendidikan Koordinasi	21.148.300,00
1.20.1.20.06.34.02.	Pendidikan Perencanaan Struktural	21.148.300,00
	Jumlah	210.354.743,00

Kategori Potongan		JUMLAH
Uraian (No. Rekening)	URAIAN	
2	3	4
	Jumlah	
Catatan : (Tidak mengurangi jumlah pembayaran SP2D)		
Uraian	URAIAN	JUMLAH
2	3	4
	Jumlah	



PEMERINTAH KOTA PADANG PANJANG  
SURAT PERMINTAAN PEMBAYARAN GANTI UANG PERSEDIAAN  
(SPP -GU)  
NOMOR : 04/BKPPD -PP/SPP-GU/IV/2010

**SURAT PENGANTAR**

Kepada Yth.

Pengguna Anggaran/ Kuasa Pengguna Anggaran

Badan Kepegawaian Pendidikan dan Pelatihan Daerah

Di Tempat

Dengan memperhatikan Peraturan Walikota Padang Panjang No.1 Tahun 2010 tentang Penjabaran APBD, bersama ini kami mengajukan Surat Permintaan Pembayaran Uang Persediaan sebagai berikut :

- a. Urusan Pemerintah : Urusan Otonomi Daerah, Pemerintahan Umum, Administrasi Keuangan Daerah, Kepegawaian dan Persandiaan
- b. SKPD : Badan Kepegawaian Pendidikan dan Pelatihan Daerah Kota Padang Panjang
- c. Tahun Anggaran : 2010
- d. Dasar Pengeluaran SPD Nomor : 021 dan 050
- e. Jumlah Sisa Dana SPD : Rp.4.808.440.252,-  
( Terbilang : Empat milyar delapan ratus delapan juta empat ratus empat puluh ribu dua ratus lima puluh dua rupiah.-)
- f. Nama Bendahara Pengeluaran : MERY TRIANA.A.Md
- g. Jumlah Pembayaran yang Diminta : Rp.210.354.743.-  
Terbilang : Dua ratus sepuluh juta tiga ratus lima puluh empat ribu tujuh ratus empat puluh tiga rupiah.-
- h. Nama dan Nomor Rekening Bank : PA / Bendahara Pengeluaran BKPPD  
0900.0101.00024-8

Padang Panjang, 19 Mei 2010

Bendahara Pengeluaran  
  
MERY TRIANA.A.Md  
NIP.19810407 200604 2 009

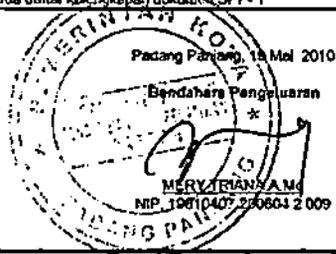


**PEMERINTAH KOTA PADANG PANJANG**  
**SURAT PERMINTAAN PEMBAYARAN GANTI UANG PERSEDIAAN**  
**NOMOR : 04/BKPPD-PP/SP-GUJ/2010**

Uang Persediaan	Ganti Uang Persediaan	Tambahan Uang Persediaan	Pembayaran Langsung
[1] SPP-UP	[2] SPP-GU	[3] SPP-TU	[4] SPP-LS
<p>Jenis Kegiatan : a. Gaji dan Tunjangan      b. Barang dan Jasa                      c. Pengembalian Pendapatan      d. Lainnya</p> <p>Nomor dan Nama Kegiatan : Belanja Pegawai                      Alamat SKPD/Unit Kerja : Jl. M. Yamin SH No. 8 Teip, B4517</p> <p>Nama Perusahaan : -                      Bentuk Perusahaan : a. PT/INV      b. CV      c. Firma      d. Lain-lain</p> <p>Alamat Perusahaan : -                      Nama Pimpinan Perusahaan : -                      Nama dan No. Rekening Perusahaan : MERY TRIANA.A.M / 0900.0101.00024.B</p> <p>Nomor Kontrak : -                      Untuk Pekerjaan/Keperluan : Ganti Uang Persediaan                      Dasar Pengetahuan : DPA BKPPD Nomor : 1.20.06 Tanggal 18 Januari 2010                      Sobesar : Rp.210.354.743.-                      Terbilang: Dua ratus sepuluh juta tiga ratus lima puluh empat ribu tujuh ratus empat puluh tiga rupiah.</p>			

URAIAN	Jumlah Mata Anggaran Bersangkutan
1 DPA-SKPD/DPPA-SKPD/DPAL-SKPD Tanggal : Nomor : 1.20.06.	I. Rp. 12.935.074.000
2 SP0 Tanggal : 19/01/2010 Nomor : 021 Tanggal : 25/03/2010 Nomor : 050 Tanggal : Nomor : Tanggal : Nomor :	Rp. 2.527.413.697 Rp. 4.734.084.536 Rp. Rp.
3 SP2D SP2D peruntukan UP: SP2D peruntukan GU: SP2D peruntukan TU: SP2D peruntukan LS Pembayaran Gaji dan Tunjangan: SP2D peruntukan LS Pengadaan Barang dan Jasa:	II. Rp. 7.261.488.233 III. Rp. 2.453.057.981 Rp. 280.000.000 Rp. 580.547.946 Rp. 1.510.535.785 Rp. 81.874.250 III. Rp. 4.808.440.262

Pada SPP ini diletakkan tempiran-tempiran yang diperlukan sebagaimana tertera pada daftar kelengkapan di bagian SPP- 1

Padang Panjang, 18 Mei 2010  
 Bendahara Pengeluaran  
  
 MERY TRIANA.A.M.  
 NIP. 196104072008042009

Sp2D  
 RU-02191  
 HX 27/05<sup>10</sup>

**PEMERINTAH KOTA PADANG PANJANG**  
**SURAT PERMINTAAN PEMBAYARAN GANTI UANG PERSEDIAAN**  
**(SPP-GU)**  
 Nomor : 04/BKPPD-PP/SPP-GU/2010 Tahun 2010

**RENCANA PENGGUNAAN DANA**

No. Jurt	Kode Rekening	Uraian	Jumlah (Rp)
A	1.20.1.20.06.01	Program Pelayanan Administrasi Perkantoran	
1	1.20.1.20.06.01.01	Penyediaan Jasa Surat-monyurat	338,500
	1.20.1.20.06.01.01.5.2.2.01.04	Belanja perangkat, materi, dan benda pos lainnya	180,000
	1.20.1.20.06.01.01.5.2.2.03.07	Belanja paket/pengiriman	158,500
2	1.20.1.20.06.01.02	Penyediaan Jasa Komunikasi, Sumber Daya Air dan Listrik	2,432,393
	1.20.1.20.06.01.02.5.2.2.03.01	Belanja telepon	1,703,253
	1.20.1.20.06.01.02.5.2.2.03.02	Belanja Air	70,000
	1.20.1.20.06.01.02.5.2.2.03.03	Belanja Listrik	659,140
3	1.20.1.20.06.01.06	Penyediaan Jasa Pemeliharaan & Perizinan Kend Dinas/operasional	10,429,000
	1.20.1.20.06.01.06.5.2.2.05.01	Belanja jasa service	350,000
	1.20.1.20.06.01.06.5.2.2.05.02	Belanja penggantian suku cadang	4,154,000
	1.20.1.20.06.01.06.5.2.2.05.03	Belanja bahan bakar minyak/gas dan pelumas	5,925,000
4	1.20.1.20.06.01.07	Penyediaan Jasa Administrasi Keuangan	3,300,000
	1.20.1.20.06.01.07.5.2.1.01.01	Honorarium Panitia Pelaksanaan Kegiatan	3,300,000
5	1.20.1.20.06.01.08	Penyediaan Jasa Kebersihan Kantor	518,000
	1.20.1.20.06.01.08.5.2.2.01.05	Belanja peralatan kebersihan dan bahan pembersih	518,000
6	1.20.1.20.06.01.11.5.2.2.06	Belanja Cetak dan Penggandaan	781,200
	1.20.1.20.06.01.11.5.2.2.06.02	Belanja Penggandaan	781,200
7	1.20.1.20.06.01.17	Penyediaan makanan dan minuman	1,585,000
	1.20.1.20.06.01.17.5.2.2.11.02	Belanja makanan dan minuman rapat	1,585,000
8	1.20.1.20.06.01.18	Rapat-rapat koordinasi dan konsultasi keluar daerah	28,875,900
	1.20.1.20.06.01.18.5.2.2.15.01	Belanja perjalanan dinas dalam daerah	2,560,000
	1.20.1.20.06.01.18.5.2.2.15.02	Belanja perjalanan dinas luar daerah	26,315,900
9	1.20.1.20.06.01.19	Penyediaan Jasa Tenaga Administrasi/Teknis Perkantoran	2,875,000
	1.20.1.20.06.01.19.5.2.1.02.02	Honorarium Pegawai Honororer/tidak tetap	2,875,000
B	1.20.1.20.06.02	Program Peningkatan Sarana dan Fasilitas Aparatur	
1	1.20.1.20.06.02.07	Pengadaan Perlengkapan kantor	2,580,000
	1.20.1.20.06.02.07.5.2.3.11.08	Belanja Genset	130,000
	1.20.1.20.06.02.07.5.2.3.17.04	Belanja Modal Pengadaan Radio HF/IFM (Handy Talkie)	2,450,000
2	1.20.1.20.06.02.10	Pengadaan Meubelur	1,229,000
	1.20.1.20.06.02.10.5.2.1.01.01	Honorarium Panitia pelaksana Kegiatan	600,000
	1.20.1.20.06.02.10.5.2.1.01.02	Honorarium TIM Pengadaan Barang dan Jasa	525,000
	1.20.1.20.06.02.10.5.2.2.11.02	Belanja makan dan Minuman Rapat	104,000
	1.20.1.20.06.04	Program Fasilitas Pindah Puma Tugas PNS	
3	1.20.1.20.06.04.02	Proses Pengelolaan Pengurusan Pembekalan PNS	6,207,500
	1.20.1.20.06.04.02.5.2.1.01.01	Honorarium Panitia pelaksana Kegiatan	4,200,000
	1.20.1.20.06.04.02.5.2.1.03.01	Uang Lembur PNS	300,000
	1.20.1.20.06.04.02.5.2.2.01.01	Belanja alat tulis kantor	893,000
	1.20.1.20.06.04.02.5.2.2.06.02	Belanja Penggandaan	199,500
	1.20.1.20.06.04.02.5.2.2.11.02	Belanja makan dan Minuman Rapat	615,000
	1.20.1.20.06.29	Program Peningkatan Kapasitas Sumber Daya Aparatur	
4	1.20.1.20.06.29.01	Pendidikan dan Pelatihan Prajabatan bagi calon PNSD	44,591,500
	1.20.1.20.06.29.01.5.2.1.01.03	Honorarium Tenaga Ahli Instruktur/ Narasumber PNS	33,045,000
	1.20.1.20.06.29.01.5.2.1.01.04	Honorarium / Uang Pengganti Transport PNS	5,600,000
	1.20.1.20.06.29.01.5.2.2.01.01	Belanja alat tulis kantor	4,550,000
	1.20.1.20.06.29.01.5.2.2.01.03	Belanja Alat Listrik dan Elektronik ( Lampu pijar, Batey kering )	641,000
	1.20.1.20.06.29.01.5.2.2.01.05	Belanja Peralatan Kebersihan dan Pembersih	155,500
	1.20.1.20.06.29.01.5.2.2.01.10	Belanja Dekorasi	600,000
	1.20.1.20.06.30	Program Pembinaan dan Pengembangan Aparatur	
5	1.20.1.20.06.30.01	Penyusunan Rencana Pembinaan Karir PNS	5,450,800
	1.20.1.20.06.30.01.5.2.1.01.01	Honorarium Panitia pelaksana Kegiatan	1,350,000
	1.20.1.20.06.30.01.5.2.1.01.03	Honorarium Tenaga Ahli Instruktur/ Narasumber	2,190,000
	1.20.1.20.06.30.01.5.2.1.03.01	Uang Lembur PNS	300,000
	1.20.1.20.06.30.01.5.2.2.01.01	Belanja alat tulis kantor	398,300
	1.20.1.20.06.30.01.5.2.2.01.02	Belanja Dokumen/ Administrasi tender	400,000
	1.20.1.20.06.30.01.5.2.2.06.02	Belanja Penggandaan	300,000
	1.20.1.20.06.30.01.5.2.2.11.02	Belanja makan dan Minuman Rapat	512,500
6	1.20.1.20.06.30.02	Seleksi Penerimaan Calon PNS	13,000,000
	1.20.1.20.06.30.02.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	13,000,000
7	1.20.1.20.06.30.04	Penataan Sistem Administrasi Kenalangan Pangkat Otomatis PNS	9,152,500
	1.20.1.20.06.30.04.5.2.1.01.01	Honorarium Panitia pelaksana Kegiatan	5,440,000
	1.20.1.20.06.30.04.5.2.1.01.03	Honorarium Tenaga Ahli Instruktur/ Narasumber	150,000
	1.20.1.20.06.30.04.5.2.1.03.01	Uang Lembur PNS	300,000
	1.20.1.20.06.30.04.5.2.2.01.01	Belanja alat tulis kantor	300,000
	1.20.1.20.06.30.04.5.2.2.06.02	Belanja Penggandaan	870,000
	1.20.1.20.06.30.04.5.2.2.11.02	Belanja makan dan Minuman Rapat	2,092,500
8	1.20.1.20.06.30.09	Proses Penanganan Kasus-kasus Pelanggaran Disiplin PNS	7,162,650
	1.20.1.20.06.30.09.5.2.1.01.01	Honorarium Panitia pelaksana Kegiatan	5,555,000
	1.20.1.20.06.30.09.5.2.2.01.01	Belanja alat tulis kantor	413,400
	1.20.1.20.06.30.09.5.2.2.06.02	Belanja Penggandaan	999,250
	1.20.1.20.06.30.09.5.2.2.11.02	Belanja makan dan Minuman Rapat	195,000

Handwritten notes and initials on the right side of the table, including circled question marks and various letters like 'BJ', 'BP', and 'BM'.





REKENING KORAN GIRO  
 PERIODE : 01 Juli 2010 S/D 02 Agustus 2010

L. PROF. M. YAMIN SH NO.1

Hal 1 dari

Tgl.Tx	Kode	Keterangan	No.Bukti	Mutasi	Saldo Akhir	Lok.Tx-OP
		Saldo Sebelumnya			216,937,530.00 CR	
1/07/2010	162	TRK TUNAI A/CYZ519218	11500014	100,000,000.00 DB	116,937,530.00 CR	0901 12
1/07/2010	299	0291/SP2D-LS/BTL/10	07780027	423,938,000.00 CR	540,875,530.00 CR	0900 07
1/07/2010	162	TRK TUNAI A/CYZ519216	11500134	423,938,000.00 DB	116,937,530.00 CR	0901 11
2/07/2010	299	0302/SP2D-LS/BTL/10	07730035	448,292,400.00 CR	565,229,930.00 CR	0900 07
5/07/2010	162	TRK TUNAI A/CYZ519219	11500084	22,000,000.00 DB	543,229,930.00 CR	0901 11
3/07/2010	162	TRK TUNAI A/CYZ519217	11500118	448,292,400.00 DB	94,937,530.00 CR	0901 11
6/07/2010	162	TRK TUNAI A/CYZ519220	11500037	43,700,000.00 DB	51,237,530.00 CR	0901 11
9/07/2010	162	TRK TUNAI CHQYZ519221	09160078	10,000,000.00 DB	41,237,530.00 CR	0900 09
0/07/2010	162	TRK TUNAI A/CYZ519222	11500004	22,500,000.00 DB	18,737,530.00 CR	0501 11
0/07/2010	299	0128/SP2D/LS/2010	11500056	75,900,000.00 CR	94,637,530.00 CR	0901 11
1/07/2010	162	TRK TUNAI A/CYZ519223	11500079	76,800,000.00 DB	17,837,530.00 CR	0901 11
1/07/2010	162	TRK TUNAI A/CYZ519224	11500081	17,500,000.00 DB	337,530.00 CR	0901 11
0/03/2010	299	0338/SP2D-LS/BTL/10	07780014	423,862,300.00 CR	424,199,830.00 CR	0900 07
Total Mutasi DB : 1,164,770,400.00				Total Mutasi CR : 1,371,992,700.00		

Selama selama 14 hari setelah menerima Rekening Koran ini, kami tidak menerima tanggapan apapun, maka kami menganggap bahwa rekening koran ini telah disetujui.

Tanggal, 02 Agustus 2010

*[Handwritten Signature]*

BADAN KEPEGAWAIAN PENDIDIKAN DAN PELATIHAN DAERAH KOTA PADANG PANJANG  
 Daftar Rekap Penerimaan Pajak-pajak dan Penyeteroran oleh Bendahara Pengeluaran  
 Per 31 Desember 2010

No	URAIAN	PENERIMAAN					JUMLAH	PENYETORAN					JUMLAH	SALDO AKHIR					JUMLAH	
		PPN	PPh 21	PPh 22	PPh 23	PPh 4(2)		PPN	PPh 21	PPh 22	PPh 23	PPh 4(2)		PPN	PPh 21	PPh 22	PPh 23	PPh 4(2)		
1	2	3					4					5(3-4)								
1	Januari	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-
2	Februari	1,036,800	8,565,000	289,538	13,500	-	9,904,838	1,036,800	8,565,000	289,538	13,500	-	9,904,838	-	-	-	-	-	-	-
3	Maret	1,877,987	13,150,200	304,818	140,850	-	15,473,835	-	6,393,750	-	-	-	6,393,750	1,877,987	6,758,450	304,818	140,850	-	-	9,079,885
4	April	8,577,275	13,814,750	1,600,212	14,850	1,296,000	25,303,067	10,455,242	20,513,999	1,875,712	155,700	1,296,000	34,296,653	(1,877,987)	(6,699,249)	(275,500)	(140,850)	-	-	(8,993,566)
5	Mei	5,159,727	13,507,875	1,020,957	15,750	8,252,000	25,956,309	5,159,727	12,835,451	1,050,075	15,750	8,252,000	25,113,003	-	872,424	(29,118)	-	-	-	843,306
6	Juni	17,047,885	22,302,825	3,040,920	68,600	2,784,000	45,242,230	16,137,042	16,225,575	2,871,100	68,600	2,784,000	38,084,317	910,843	6,077,250	169,820	-	-	-	7,157,913
7	Juli	9,451,893	13,541,100	1,659,374	287,368	2,382,000	27,281,533	8,549,025	13,035,826	1,524,365	173,091	1,518,000	24,800,307	902,668	505,274	135,009	94,275	844,000	-	2,481,228
8	Agustus	8,381,649	11,815,125	1,593,423	12,375	-	21,802,572	10,195,160	19,327,274	1,898,252	108,650	844,000	32,371,336	(1,813,511)	(7,512,149)	(304,828)	(94,275)	(844,000)	-	(10,568,764)
9	September	-	20,712,750	7,924	-	-	20,720,674	-	20,862,750	7,924	-	-	20,870,674	-	(150,000)	-	-	-	-	(150,000)
10	Oktober	1,245,945	8,849,950	168,998	197,305	-	10,462,198	-	5,786,250	-	-	-	5,786,250	1,245,945	3,063,700	168,998	197,305	-	-	4,875,948
11	November	1,090,011	6,320,500	217,987	-	-	7,628,498	1,245,945	9,496,700	223,483	197,305	-	11,163,433	(155,934)	(3,176,200)	(5,496)	(197,305)	-	-	(3,534,835)
12	Desember	29,083,515	26,186,875	2,913,500	2,453,495	-	60,637,385	30,173,526	25,186,375	4,870,415	634,788	-	60,865,102	(1,090,011)	1,000,500	(1,956,815)	1,816,709	-	-	(227,717)
	TOTAL	82,952,467	158,766,950	12,817,451	3,182,091	12,694,000	270,412,959	82,952,467	158,028,950	14,810,864	1,383,382	12,694,000	289,849,683	-	738,000	(1,793,413)	1,816,709	-	-	763,298

Padang Panjang, 31 Desember 2010  
 Dibuat Oleh  
 Bendahara Pengeluaran

  
 MARY TRIANA, Md  
 NIP.19810407 200604 2 009

PEMERINTAH KOTA PADANG PANJANG  
BKPPD  
JURNAL UMUM

Tanggal	No. Bukti	Kode Rek.	Uraian	Ref	D	K
04 jan 2010	SP2D 0001/SP2D-LS/BTL/I/2010	5.1.1.01.01	Gaji pokok PNS/Uang representasi		188,884,240	
		5.1.1.01.02	Tunjangan keluarga		16,547,155	
		5.1.1.01.03	Tunjangan Jabatan		14,245,000	
		5.1.1.01.04	Tunjangan fungsional		240,000	
		5.1.1.01.05	Tunjangan fungsional umum		10,995,000	
		5.1.1.01.06	Tunjangan beras		10,644,480	
		5.1.1.01.07	Tunjangan PPh/Tunjangan khusus		4,951,321	
		5.1.1.01.08	Pembulatan gaji		4,865	
			RK PPKD			246,512,061
01 feb 2010	SP2D 0035/SP2D-LS/BTL/II/2010	5.1.1.01.01	Gaji pokok PNS/Uang representasi		176,594,020	
		5.1.1.01.02	Tunjangan keluarga		15,129,504	
		5.1.1.01.03	Tunjangan Jabatan		13,705,000	
		5.1.1.01.04	Tunjangan fungsional		240,000	
		5.1.1.01.05	Tunjangan fungsional umum		9,160,000	
		5.1.1.01.06	Tunjangan beras		9,854,460	
		5.1.1.01.07	Tunjangan PPh/Tunjangan khusus		4,577,432	
		5.1.1.01.08	Pembulatan gaji		4,569	
			RK PPKD			229,264,985
11 feb 2010	SP2D 0066/SP2D-LS/BTL/II/2010	5.1.1.01.01	Gaji pokok PNS/Uang representasi		8,497,000	
		5.1.1.01.02	Tunjangan keluarga		179,861	
		5.1.1.01.03	Tunjangan Jabatan		50,000	
		5.1.1.01.04	Tunjangan fungsional		180,000	
		5.1.1.01.05	Tunjangan fungsional umum		740,000	
		5.1.1.01.06	Tunjangan beras		166,320	
		5.1.1.01.07	Tunjangan PPh/Tunjangan khusus		218,858	
		5.1.1.01.08	Pembulatan gaji		574	
			RK PPKD			10,032,613

25 feb 2010	SP2D 0022/SP2D-LS/BTL/II/2010		Tambahan penghasilan berdasarkan beban kerja	68,000,000	
			RK PPKD		68,000,000
01 MARET 2010	SP2D 0087/SP2D-LS/BTL/III/2010	5.1.1.01.01	Gaji pokok PNS/Uang representasi	168,516,320	
		5.1.1.01.02	Tunjangan keluarga	14,595,787	
		5.1.1.01.03	Tunjangan Jabatan	13,705,000	
		5.1.1.01.04	Tunjangan fungsional	240,000	
		5.1.1.01.05	Tunjangan fungsional umum	7,870,000	
		5.1.1.01.06	Tunjangan beras	9,147,600	
		5.1.1.01.07	Tunjangan PPh/Tunjangan khusus	3,407,238	
		5.1.1.01.08	Pembulatan gaji	3,705	
			RK PPKD		215,485,650
18 Maret 2010	SP2D 0045/SP2D-LS/BTL/III/2010	5.1.1.02.01	Tambahan penghasilan berdasarkan beban kerja	85,875,000	
			RK PPKD		85,875,000
01 APRIL 2010	SP2D 0120/SP2D-LS/BTL/IV/2010	5.1.1.01.01	Gaji pokok PNS/Uang representasi	5,214,300	
		5.1.1.01.02	Tunjangan keluarga	1,564,290	
		5.1.1.01.03	Tunjangan Jabatan	-	
		5.1.1.01.04	Tunjangan fungsional	-	
		5.1.1.01.05	Tunjangan fungsional umum	185,000	
		5.1.1.01.06	Tunjangan beras	297,000	
		5.1.1.01.07	Tunjangan PPh/Tunjangan khusus	114,276	
		5.1.1.01.08	Pembulatan gaji	10	
			RK PPKD		7,374,876
01 APRIL 2010	SP2D 0119/SP2D-LS/BTL/IV/2010	5.1.1.01.01	Gaji pokok PNS/Uang representasi	1,738,100	
		5.1.1.01.02	Tunjangan keluarga	173,810	
		5.1.1.01.03	Tunjangan Jabatan	-	
		5.1.1.01.04	Tunjangan fungsional	-	
		5.1.1.01.05	Tunjangan fungsional umum	185,000	
		5.1.1.01.06	Tunjangan beras	99,000	
		5.1.1.01.07	Tunjangan PPh/Tunjangan khusus	28,282	
		5.1.1.01.08	Pembulatan gaji	28	
			RK PPKD		2,224,200

01 APRIL 2010	SP2D 0118/SP2D-LS/BTL/IV/2010	5.1.1.01.01	Gaji pokok PNS/Uang representasi	363,492,280	
		5.1.1.01.02	Tunjangan keluarga	20,819,904	
		5.1.1.01.03	Tunjangan Jabatan	13,705,000	
		5.1.1.01.04	Tunjangan fungsional	240,000	
		5.1.1.01.05	Tunjangan fungsional umum	37,035,000	
		5.1.1.01.06	Tunjangan beras	22,671,000	
		5.1.1.01.07	Tunjangan PPh/Tunjangan khusus	3,777,449	
		5.1.1.01.08	Pembulatan gaji	8,739	
			RK PPKD		461,749,372
15 APRIL 2010	SP2D 0143/SP2D-LS/BTL/IV/2010	5.1.1.01.01	Gaji pokok PNS/Uang representasi	206,992,080	
		5.1.1.01.02	Tunjangan keluarga	6,474,257	
		5.1.1.01.03	Tunjangan Jabatan	-	
		5.1.1.01.04	Tunjangan fungsional	-	
		5.1.1.01.05	Tunjangan fungsional umum	30,450,000	
		5.1.1.01.06	Tunjangan beras	12,127,500	
		5.1.1.01.07	Tunjangan PPh/Tunjangan khusus	372,542	
		5.1.1.01.08	Pembulatan gaji	5,200	
			RK PPKD		256,421,579
16 April 2010	SP2D 0077/SP2D-LS/BTL/IV/2010	5.1.1.02.01	Tambahan penghasilan berdasarkan beban kerja	82,350,000	
			RK PPKD		82,350,000
22 April 2010	SP2D 00125/SP2D-LS/BL/IV/2010	1.20.06.02.10	BM. Meubeleur	26,450,000	
			RK PPKD		26,450,000
			AT-Meubeleur	26,450,000	
			EDI-Diinvestasikan dlm aset tetap		26,450,000
26 April 2010	SP2D 0134/SP2D-LS/BL/IV/2010	1.20.06.02.10	Pendidikan penjenjangan struktural (B. mamira)	55,424,250	
			RK PPKD		55,424,250

01 Mei 2010	SP2D 0174/SP2D-LS/BTLV/2010	5.1.1.01.01	Gaji pokok PNS/Uang representasi	375,819,260	
		5.1.1.01.02	Tunjangan keluarga	21,309,474	
		5.1.1.01.03	Tunjangan Jabatan	13,705,000	
		5.1.1.01.04	Tunjangan fungsional	240,000	
		5.1.1.01.05	Tunjangan fungsional umum	36,480,000	
		5.1.1.01.06	Tunjangan beras	22,374,000	
		5.1.1.01.07	Tunjangan PPh/Tunjangan khusus	4,373,500	
		5.1.1.01.08	Pembulatan gaji	14,242	
			RK PPKD		474,315,476
12 Mei 2010	SP2D 00180/SP2D-LS/BLV/2010	1.20.06.02.10	BM. Printer	8,050,000	
			RK PPKD		8,050,000
			AT-Printer	8,050,000	
			EDI-Diinvestasikan dlm aset tetap		8,050,000
12 Mei 2010	SP2D 0181/SP2D-LS/BLV/2010	1.20.06.02.10		29,700,000	
			RK PPKD		29,700,000
18 Mei 2010	SP2D 0126/SP2D-LS/BTLV/2010	5.1.1.02.01	Tambahan penghasilan berdasarkan beban kerja	83,475,000	
			RK PPKD		83,475,000
19 Mei 2010	SP2D 0206/SP2D-LS/BLV/2010		Diklat LPJ (B. mamira)	47,082,000	
			RK PPKD		47,082,000
21 Mei 2010	SP2D 0211/SP2D-LS/BLV/2010	1.20.06.02.10	Diklat LPJ (B. sewa gedung ktr/tempat)	13,920,000	
			RK PPKD		13,920,000
21 Mei 2010	SP2D 0212/SP2D-LS/BLV/2010	1.20.06.02.10	Diklat LPJ (B. sewa gedung ktr/tempat)	18,900,000	
			RK PPKD		18,900,000
01 Juni 2010	SP2D 0221/SP2D-LS/BTLVI/2010	5.1.1.01.01	Gaji pokok PNS/Uang representasi	375,819,260	
		5.1.1.01.02	Tunjangan keluarga	21,309,474	
		5.1.1.01.03	Tunjangan Jabatan	13,705,000	
		5.1.1.01.04	Tunjangan fungsional	240,000	
		5.1.1.01.05	Tunjangan fungsional umum	36,480,000	
		5.1.1.01.06	Tunjangan beras	22,374,000	
		5.1.1.01.07	Tunjangan PPh/Tunjangan khusus	4,373,500	
		5.1.1.01.08	Pembulatan gaji	14,242	
			RK PPKD		475,318,127



PEMERINTAH KOTA PADANG PANJANG  
BKPPD  
JURNAL KHUSUS PENGELUARAN KAS

Rek. yang di KREDIT : Kas di bendahara pengeluaran  
Kode Rek.

hal 2

Tanggal	No. Bukti	Kode Rek.	Rekening yang didebit	Ref	Jumlah	Akumulasi
04 mar 2010	02/Pengesahan/BKPPD/II/2010	1.20.1.20.06.01.01.5.2.2.03.07	Belanja Paket/Pengiriman		60,000.00	60,000.00
		1.20.1.20.06.01.02.5.2.2.03.01	Belanja Telepon		3,134,906.00	3,194,906.00
		1.20.1.20.06.01.02.5.2.2.03.02	Belanja Air		104,000.00	3,298,906.00
		1.20.1.20.06.01.02.5.2.2.03.03	Belanja Listrik		1,418,280.00	4,717,186.00
		1.20.1.20.06.01.06.5.2.2.05.01	Belanja Jasa Service		300,000.00	5,017,186.00
		1.20.1.20.06.01.06.5.2.2.05.02	Belanja Penggantian Suku Cadang		1,625,000.00	6,642,186.00
		1.20.1.20.06.01.06.5.2.2.05.03	Belanja Bahan Bakar Minyak/Gas dan Pelumas		8,576,000.00	15,218,186.00
		1.20.1.20.06.01.07.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan		3,300,000.00	18,518,186.00
		1.20.1.20.06.01.08.5.2.2.01.05	Belanja Peralatan Kebersihan dan Bahan Pembersih		518,000.00	19,036,186.00
		1.20.1.20.06.01.10.5.2.2.01.01	Belanja Alat Tulis Kantor		4,877,300.00	23,913,486.00
		1.20.1.20.06.01.11.5.2.2.06.01	Belanja Cetak		4,902,500.00	28,815,986.00
		1.20.1.20.06.01.11.5.2.2.06.02	Belanja Penggandaan		2,199,760.00	31,015,736.00
		1.20.1.20.06.01.12.5.2.2.01.03	Belanja Alat Listrik dan Elektronik (lampu pijar, battery kering)		805,000.00	31,820,736.00
		1.20.1.20.06.01.17.5.2.2.11.02	Belanja Makanan dan Minuman Rapat		6,001,500.00	37,822,236.00
		1.20.1.20.06.01.18.5.2.2.15.01	Belanja Perjalanan Dinas Dalam Daerah		1,075,000.00	38,897,236.00
		1.20.1.20.06.01.18.5.2.2.15.02	Belanja Perjalanan Dinas Luar Daerah		37,578,000.00	76,475,236.00
		1.20.1.20.06.01.19.5.2.1.02.02	Honorarium Pegawai Honorer/Tidak Tetap		6,550,000.00	83,025,236.00
05 april 2010	03/Pengesahan/BKPPD/III/2010	1.20.1.20.06.01.01.5.2.2.01.04	Belanja Peranoko, Material dan Benda Pos Lainnya		180,000.00	83,205,236.00
		1.20.1.20.06.01.01.5.2.2.03.07	Belanja Paket/Pengiriman		90,500.00	83,295,736.00
		1.20.1.20.06.01.02.5.2.2.03.01	Belanja Telepon		1,807,425.00	85,103,161.00
		1.20.1.20.06.01.02.5.2.2.03.02	Belanja Air		68,000.00	85,171,161.00
		1.20.1.20.06.01.02.5.2.2.03.03	Belanja Listrik		726,040.00	85,897,201.00
		1.20.1.20.06.01.06.5.2.2.05.02	Belanja Penggantian Suku Cadang		622,500.00	86,519,701.00
		1.20.1.20.06.01.07.5.2.1.03.01	Uang Lembur PNS		4,920,000.00	91,439,701.00
		1.20.1.20.06.01.18.5.2.2.15.01	Belanja Perjalanan Dinas Dalam Daerah		5,415,000.00	96,854,701.00
		1.20.1.20.06.01.19.5.2.1.02.02	Honorarium Pegawai Honorer/Tidak Tetap		1,600,000.00	98,454,701.00
		1.20.1.20.06.02.07.5.2.3.10.01	Belanja Modal Pengadaan Mesin Tik		2,950,000.00	101,404,701.00
		1.20.1.20.06.02.07.5.2.3.17.02	Belanja Modal Pengadaan Faksimili		4,850,000.00	106,254,701.00
		1.20.1.20.06.02.30.5.2.1.06.02	Upah Jasa Service		2,800,000.00	109,054,701.00
		1.20.1.20.06.30.19.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan		600,000.00	109,654,701.00
		1.20.1.20.06.30.19.5.2.2.01.01	Belanja Alat Tulis Kantor		4,428,560.00	114,083,261.00
		1.20.1.20.06.30.19.5.2.2.01.05	Belanja Peralatan Kebersihan dan Bahan Pembersih		380,000.00	114,463,261.00
		1.20.1.20.06.30.19.5.2.2.06.02	Belanja Penggandaan		347,200.00	114,810,461.00
		1.20.1.20.06.30.22.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan		3,775,000.00	118,585,461.00
		1.20.1.20.06.30.22.5.2.2.01.01	Belanja Alat Tulis Kantor		933,200.00	119,518,661.00
		1.20.1.20.06.30.22.5.2.2.06.02	Belanja Penggandaan		2,348,500.00	121,867,161.00

		1.20.1.20.06.34.02.5.2.1.01.03	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS		37,888,000.00	159,735,151.00
		1.20.1.20.06.34.02.5.2.1.01.04	Honorarium/Uang Pengganti Transport PNS		4,200,000.00	163,935,151.00
		1.20.1.20.06.34.02.5.2.1.06.02	Upah Jasa Service		330,000.00	164,265,151.00
		1.20.1.20.06.34.02.5.2.2.01.01	Belanja Alat Tulis Kantor		4,160,000.00	168,425,151.00
		1.20.1.20.06.34.02.5.2.2.01.03	Belanja Alat Listrik dan Elektronik (lampu pijar, battery kering)		838,000.00	169,263,151.00
		1.20.1.20.06.34.02.5.2.2.01.05	Belanja Peralatan Kebersihan dan Bahan Pembersih		225,000.00	169,488,151.00
		1.20.1.20.06.34.02.5.2.2.01.10	Belanja Dekorasi		400,000.00	169,888,151.00
		1.20.1.20.06.34.02.5.2.2.02.04	Belanja Bahan Obat Obatan		251,000.00	170,139,151.00
		1.20.1.20.06.34.02.5.2.2.06.02	Belanja Penggandaan		2,931,600.00	173,070,751.00
		1.20.1.20.06.34.02.5.2.2.15.02	Belanja Perjalanan Dinas Luar Daerah		8,598,000.00	181,668,751.00
		1.20.1.20.06.34.02.5.2.2.17.01	Belanja Kursus kursus singkat, Pelatihan		11,250,000.00	192,918,751.00
03 Mei 2010	04/Pengesahan/BKPPD/IV/2010	1.20.1.20.06.01.01.5.2.2.01.04	Belanja Perangko, Materai dan Benda Pos Lainnya		180,000.00	193,098,751.00
		1.20.1.20.06.01.01.5.2.2.03.07	Belanja Paket/Pengiriman		137,000.00	193,235,751.00
		1.20.1.20.06.01.02.5.2.2.03.01	Belanja Telepon		1,632,680.00	194,868,431.00
		1.20.1.20.06.01.02.5.2.2.03.02	Belanja Air		66,000.00	194,934,431.00
		1.20.1.20.06.01.02.5.2.2.03.03	Belanja Listrik		550,540.00	195,484,971.00
		1.20.1.20.06.01.06.5.2.2.05.02	Belanja Penggantian Suku Cadang		1,595,000.00	197,079,971.00
		1.20.1.20.06.01.06.5.2.2.05.03	Belanja Bahan Bakar Minyak/Gas dan Pelumas		2,951,000.00	200,030,971.00
		1.20.1.20.06.01.07.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan		10,500,000.00	210,530,971.00
		1.20.1.20.06.01.08.5.2.2.01.05	Belanja Peralatan Kebersihan dan Bahan Pembersih		518,000.00	211,048,971.00
		1.20.1.20.06.01.11.5.2.2.06.02	Belanja Penggandaan		781,200.00	211,830,171.00
		1.20.1.20.06.01.17.5.2.2.11.02	Belanja Makanan dan Minuman Rapat		1,014,000.00	212,844,171.00
		1.20.1.20.06.01.18.5.2.2.15.01	Belanja Perjalanan Dinas Dalam Daerah		2,850,000.00	215,694,171.00
		1.20.1.20.06.01.18.5.2.2.15.02	Belanja Perjalanan Dinas Luar Daerah		64,052,900.00	279,747,071.00
		1.20.1.20.06.01.19.5.2.1.02.02	Honorarium Pegawai Honorier/Tidak Tetap		5,100,000.00	284,847,071.00
		1.20.1.20.06.02.07.5.2.3.17.04	Belanja Modal Pengadaan Radio HF/FM (Handy Talkie)		2,450,000.00	287,297,071.00
		1.20.1.20.06.02.10.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan		600,000.00	287,897,071.00
		1.20.1.20.06.02.10.5.2.1.01.02	Honorarium Tim Pengadaan Barang dan Jasa		525,000.00	288,422,071.00
		1.20.1.20.06.02.10.5.2.2.11.02	Belanja Makanan dan Minuman Rapat		104,000.00	288,526,071.00
		1.20.1.20.06.04.01.5.2.2.19.01	Belanja Pemulangan Pegawai Pensiun Dalam Daerah		200,000,000.00	488,526,071.00
		1.20.1.20.06.04.02.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan		4,200,000.00	492,726,071.00
		1.20.1.20.06.04.02.5.2.1.03.01	Uang Lembur PNS		300,000.00	493,026,071.00
		1.20.1.20.06.04.02.5.2.2.01.01	Belanja Alat Tulis Kantor		893,000.00	493,919,071.00
		1.20.1.20.06.04.02.5.2.2.06.02	Belanja Penggandaan		199,500.00	494,118,571.00
		1.20.1.20.06.04.02.5.2.2.11.02	Belanja Makanan dan Minuman Rapat		615,000.00	494,733,571.00
		1.20.1.20.06.05.03.5.2.1.05.01	Belanja Kursus-kursus Singkat/Pelatihan		7,900,000.00	502,633,571.00
		1.20.1.20.06.29.01.5.2.1.01.03	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS		6,550,000.00	509,183,571.00
		1.20.1.20.06.29.01.5.2.1.01.04	Honorarium/Uang Pengganti Transport PNS		1,100,000.00	510,283,571.00
		1.20.1.20.06.29.01.5.2.2.01.01	Belanja Alat Tulis Kantor		4,550,000.00	514,833,571.00
		1.20.1.20.06.29.01.5.2.2.01.10	Belanja Dekorasi		600,000.00	515,433,571.00
		1.20.1.20.06.30.02.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan		13,000,000.00	528,433,571.00
		1.20.1.20.06.30.04.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan		5,440,000.00	533,873,571.00
		1.20.1.20.06.30.04.5.2.1.01.03	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS		150,000.00	534,023,571.00
		1.20.1.20.06.30.04.5.2.1.03.01	Uang Lembur PNS		300,000.00	534,323,571.00
		1.20.1.20.06.30.04.5.2.2.01.01	Belanja Alat Tulis Kantor		300,000.00	534,623,571.00
		1.20.1.20.06.30.04.5.2.2.06.02	Belanja Penggandaan		870,000.00	535,493,571.00
		1.20.1.20.06.30.04.5.2.2.11.02	Belanja Makanan dan Minuman Rapat		2,092,500.00	537,586,071.00

		1.20.1.20.06.30.09.5.2.2.01.01	Belanja Alat Tulis Kantor	200,000.00	537,786,071.00
		1.20.1.20.06.30.09.5.2.2.06.02	Belanja Penggandaan	499,975.00	538,286,048.00
		1.20.1.20.06.30.09.5.2.2.11.02	Belanja Makanan dan minuman rapat	195,000.00	538,481,048.00
		1.20.1.20.06.34.02.5.2.1.01.03	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS	15,705,000	554,186,048.00
		1.20.1.20.06.34.02.5.2.1.01.04	Honorarium/Uang Pengganti Transport PNS	1,600,000	555,786,048.00
		1.20.1.20.06.34.02.5.2.1.06.02	Upah Jasa Service	330,000.00	558,116,048.00
		1.20.1.20.06.34.02.5.2.2.01.01	Belanja Alat Tulis Kantor	785,500.00	558,901,548.00
		1.20.1.20.06.34.02.5.2.2.01.10	Belanja Dekorasi	200,000.00	557,101,548.00
		1.20.1.20.06.34.02.5.2.2.06.02	Belanja Penggandaan	2,793,300.00	559,894,848.00
		1.20.1.20.06.34.02.5.2.2.15.02	Belanja Perjalanan Dinas Luar Daerah	110,134,000.00	670,028,848.00
03 Juni 2010	05/Pengesahan/BKPPD/V/2010	1.20.1.20.06.01.01.5.2.2.03.07	Belanja Paket/Pengiriman	45,500.00	670,074,348.00
		1.20.1.20.06.01.02.5.2.2.03.01	Belanja Telepon	1,703,253.00	671,777,599.00
		1.20.1.20.06.01.02.5.2.2.03.02	Belanja Air	70,000.00	671,847,599.00
		1.20.1.20.06.01.02.5.2.2.03.03	Belanja Listrik	659,140.00	672,506,739.00
		1.20.1.20.06.01.06.5.2.2.05.01	Belanja Jasa Service	350,000.00	672,856,739.00
		1.20.1.20.06.01.06.5.2.2.05.02	Belanja Penggantian Suku Cadang	2,559,000.00	675,415,739.00
		1.20.1.20.06.01.06.5.2.2.05.03	Belanja Bahan Bakar Minyak/Gas dan Pelumas	2,974,000.00	678,389,739.00
		1.20.1.20.06.01.07.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	3,300,000.00	681,689,739.00
		1.20.1.20.06.01.17.5.2.2.11.02	Belanja Makanan dan Minuman Rapat	571,000.00	682,260,739.00
		1.20.1.20.06.01.18.5.2.2.15.01	Belanja Perjalanan Dinas Dalam Daerah	1,475,000.00	683,735,739.00
		1.20.1.20.06.02.07.5.2.3.11.08	Belanja Genset	130,000.00	683,865,739.00
		1.20.1.20.06.05.03.5.2.1.05.01	Belanja Kursus-kursus Singkat/Pelatihan	650,000.00	684,515,739.00
		1.20.1.20.06.29.01.5.2.1.01.03	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS	25,475,000.00	709,990,739.00
		1.20.1.20.06.29.01.5.2.1.01.04	Honorarium/Uang Pengganti Transport PNS	4,600,000.00	714,590,739.00
		1.20.1.20.06.29.01.5.2.2.01.03	Belanja Alat Listrik dan Elektronik (lampu pijar, battery kering)	641,000.00	715,231,739.00
		1.20.1.20.06.29.01.5.2.2.01.05	Belanja peralatan kebersihan dan bahan pembersih	155,500.00	715,387,239.00
		1.20.1.20.06.30.01.5.2.1.01.01	Honorarium panitia pelaksana kegiatan	1,350,000.00	716,737,239.00
		1.20.1.20.06.30.01.5.2.1.01.03	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS	2,190,000.00	718,927,239.00
		1.20.1.20.06.30.01.5.2.1.03.01	Uang Lembur PNS	300,000.00	719,227,239.00
		1.20.1.20.06.30.01.5.2.2.01.01	Belanja Alat Tulis Kantor	398,300.00	719,625,539.00
		1.20.1.20.06.30.01.5.2.2.01.02	Belanja Dokumen/Administrasi Tender	400,000.00	720,025,539.00
		1.20.1.20.06.30.01.5.2.2.06.02	Belanja Penggandaan	300,000.00	720,325,539.00
		1.20.1.20.06.30.01.5.2.2.11.02	Belanja Makanan dan Minuman Rapat	512,500.00	720,838,039.00
		1.20.1.20.06.30.01.5.2.2.11.02	Honorarium Panitia Pelaksana Kegiatan	5,555,000.00	726,393,039.00
		1.20.1.20.06.30.09.5.2.2.01.01	Belanja Alat Tulis Kantor	413,400.00	726,806,439.00
		1.20.1.20.06.30.09.5.2.2.06.02	Belanja penggandaan	999,250.00	727,805,689.00
		1.20.1.20.06.30.09.5.2.2.11.02	Belanja Makanan dan Minuman Rapat	195,000.00	728,000,689.00
		1.20.1.20.06.30.11.5.2.1.04.02	Belanja tugas belajar S1	42,000,000.00	770,000,689.00
		1.20.1.20.06.30.11.5.2.1.04.03	Belanja tugas belajar Pasca Sarjana S2	1,000,000.00	771,000,689.00
		1.20.1.20.06.30.20.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	4,200,000.00	775,200,689.00
		1.20.1.20.06.30.20.5.2.2.01.01	Belanja Alet Tulis Kantor	599,500.00	775,800,189.00
		1.20.1.20.06.30.20.5.2.2.06.02	Belanja Penggandaan	900,000.00	776,700,189.00
		1.20.1.20.06.34.02.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	900,000.00	777,600,189.00
		1.20.1.20.06.34.02.5.2.1.01.02	Honorarium Tim Pengadaan Barang dan Jasa	375,000.00	777,975,189.00
		1.20.1.20.06.34.02.5.2.1.01.03	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS	6,682,500.00	784,657,689.00
		1.20.1.20.06.34.02.5.2.1.01.04	Honorarium/uang pengganti transport PNS	8,465,000.00	791,122,689.00

0 Juli 2010	06/Pengesahan/BKPPD/VI/2010	1.20.1.20.06.01.01.5.2.2.03.04	Belanja Perangko, Materai dan Benda Pos Lainnya	240,000.00	791,362,689.00
		1.20.1.20.06.01.01.5.2.2.03.07	Belanja Paket/Pengiriman	40,000.00	791,402,689.00
		1.20.1.20.06.01.02.5.2.2.03.01	Belanja Telepon	1,620,666.00	793,023,355.00
		1.20.1.20.06.01.02.5.2.2.03.02	Belanja Air	62,000.00	793,085,355.00
		1.20.1.20.06.01.02.5.2.2.03.03	Belanja Listrik	597,340.00	793,682,695.00
		1.20.1.20.06.01.06.5.2.2.05.03	Belanja Bahan Bakar Minyak/Gas dan Pelumas	2,907,000.00	796,589,695.00
		1.20.1.20.06.01.06.5.2.2.05.05	Belanja Surat Tanda Nomor Kendaraan	168,000.00	796,757,695.00
		1.20.1.20.06.01.07.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	3,300,000.00	800,057,695.00
		1.20.1.20.06.01.10.5.2.2.01.01	Belanja Alat Tulis Kantor	4,791,800.00	804,849,495.00
		1.20.1.20.06.01.11.5.2.2.06.02	Belanja Penggandaan	2,123,075.00	806,972,570.00
		1.20.1.20.06.01.15.5.2.3.27.21	Belanja modal pengadaan buku peraturan perundang undangan	2,000,000.00	808,972,570.00
		1.20.1.20.06.01.17.5.2.2.11.02	Belanja Makanan dan Minuman Rapat	182,000.00	809,154,570.00
		1.20.1.20.06.01.18.5.2.2.15.01	Belanja Perjalanan Dinas Dalam Daerah	1,475,000.00	810,629,570.00
		1.20.1.20.06.01.18.5.2.2.15.02	Belanja Perjalanan Dinas Luar Daerah	3,050,000.00	813,679,570.00
		1.20.1.20.06.01.19.5.2.1.02.02	Honorarium Pegawai Honoror/Tidak Tetap	5,725,000.00	819,404,570.00
		1.20.1.20.06.02.07.5.2.3.11.08	Belanja Genset	460,000.00	819,864,570.00
		1.20.1.20.06.02.42.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	1,000,000.00	820,864,570.00
		1.20.1.20.06.02.42.5.2.1.01.02	Honorarium Tim Pengadaan Barang dan Jasa	475,000.00	821,339,570.00
		1.20.1.20.06.04.01.5.2.2.19.01	Belanja Pemulangan Pegawai Pensiun Dalam Daerah	90,000,000.00	911,339,570.00
		1.20.1.20.06.29.01.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	10,825,000.00	922,164,570.00
		1.20.1.20.06.29.01.5.2.1.01.02	Honorarium Tim Pengadaan Barang dan Jasa	750,000.00	922,914,570.00
		1.20.1.20.06.29.01.5.2.1.01.03	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS	92,882,000.00	1,015,796,570.00
		1.20.1.20.06.29.01.5.2.1.01.04	Honorarium/Uang Pengganti Transport PNS	7,600,000.00	1,023,396,570.00
		1.20.1.20.06.29.01.5.2.1.06.02	Upah Jasa Service	1,480,000.00	1,024,876,570.00
		1.20.1.20.06.29.01.5.2.2.01.01	Belanja Alat Tulis Kantor	26,379,000.00	1,051,255,570.00
		1.20.1.20.06.29.01.5.2.2.01.03	Belanja Alat Listrik dan Elektronik (lampu pijar, battery kering)	801,500.00	1,052,057,070.00
		1.20.1.20.06.29.01.5.2.2.01.05	Belanja Peralatan Kebersihan dan Bahan Pembersih	160,750.00	1,052,217,820.00
		1.20.1.20.06.29.01.5.2.2.02.04	Belanja Bahan Obat Obatan	740,000.00	1,052,957,820.00
		1.20.1.20.06.29.01.5.2.2.06.02	Belanja Penggandaan	9,291,900.00	1,062,249,720.00
		1.20.1.20.06.29.01.5.2.2.17.01	Belanja Kursus-Kursus Singkat/Pelatihan	44,250,000.00	1,106,499,720.00
		1.20.1.20.06.30.01.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	7,050,000.00	1,113,549,720.00
		1.20.1.20.06.30.04.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	800,000.00	1,114,349,720.00
		1.20.1.20.06.30.11.5.2.1.04.02	Belanja Beasiswa Tugas Belajar S1	29,700,000.00	1,144,049,720.00
		1.20.1.20.06.30.11.5.2.1.04.03	Belanja Beasiswa Tugas Belajar Pasca Sarjana S2	67,675,000.00	1,211,724,720.00
		1.20.1.20.06.30.19.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	600,000.00	1,212,324,720.00
		1.20.1.20.06.30.19.5.2.1.01.04	Honorarium/Uang Pengganti Transport PNS	490,000.00	1,212,814,720.00
		1.20.1.20.06.30.19.5.2.2.06.02	Belanja Penggandaan	347,200.00	1,213,161,920.00
		1.20.1.20.06.30.19.5.2.2.11.02	Belanja Makanan dan Minuman Rapat	1,750,000.00	1,214,911,920.00
		1.20.1.20.06.30.19.5.2.3.12.12	Belanja Modal Pengadaan Smart Mark Reader	375,000.00	1,215,286,920.00
		1.20.1.20.06.30.22.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	3,775,000.00	1,219,061,920.00
		1.20.1.20.06.34.02.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	950,000.00	1,220,011,920.00
		1.20.1.20.06.34.02.5.2.1.01.02	Honorarium Tim Pengadaan Barang dan Jasa	375,000.00	1,220,386,920.00
		1.20.1.20.06.34.02.5.2.2.17.01	Belanja Kursus kursus singkat, Pelatihan	3,750,000.00	1,224,136,920.00

## Gaji dan Tunjangan

**SKPD** : Badan Kepegawaian, Pendidikan dan Pelatihan Daerah  
**Nama Rek** : Gaji pokok PNS/Uang representasi  
**No. Rek** : 1.20.20.06.00.00.5.1.1.01.01

Tanggal 1	Uraian 2	Ref 3	Debet 4	Kredit 5	Saldo 6
	Saldo Sebelumnya		0.00	0.00	
04/01/2010	Gaji dan sebagainya bulan Januari 2010	JU	188,884,240		188,884,240.00
01/02/2010	Gaji dan sebagainya bulan Februari 2010		176,594,020		365,478,260.00
11/02/2010	Gaji susulan bulan Februari 2010		8,497,000		373,975,260.00
01/03/2010	Gaji dan sebagainya bulan Maret 2010		166,516,320		540,491,580.00
01/04/2010	Gaji dan sebagainya bulan April 2010		5,214,300		545,705,880.00
01/04/2010	Gaji susulan bulan April 2010		1,738,100		547,443,980.00
4/1/2010	Gaji susulan bulan April 2010		363,492,280		910,936,260.00
4/15/2010	Gaji susulan bulan April 2010		206,992,080		1,117,928,340.00
5/1/2010	Gaji dan sebagainya bulan Mei 2010		375,819,260		1,493,747,600.00
6/1/2010	Gaji dan sebagainya bulan Juni 2010		375,819,260		1,869,566,860.00
	<b>Jumlah</b>		<b>1,869,566,860.00</b>	<b>0.00</b>	

SKPD : Badan Kepegawaian, Pendidikan dan Pelatihan Daerah  
 Nama Rek : Tunjangan Keluarga  
 No. Rek : 1.20.20.06.00.00.5.1.1.01.02

Tanggal 1	Uraian 2	Ref 3	Debet 4	Kredit 5	Saldo 6
	Saldo Sebelumnya		0.00	0.00	
04/01/2010	Gaji dan sebagainya bulan Januari 2010	JU	16,547,155		16,547,155.00
01/02/2010	Gaji dan sebagainya bulan Februari 2010		15,129,504		31,676,659.00
11/02/2010	Gaji susulan bulan Februari 2010		179,861		31,856,520.00
01/03/2010	Gaji dan sebagainya bulan Maret 2010		14,595,787		46,452,307.00
01/04/2010	Gaji dan sebagainya bulan April 2010		1,554,290		48,016,597.00
01/04/2010	Gaji susulan bulan April 2010		173,810		48,190,407.00
4/1/2010	Gaji susulan bulan April 2010		20,819,904		69,010,311.00
4/15/2010	Gaji susulan bulan April 2010		6,474,257		75,484,568.00
5/1/2010	Gaji dan sebagainya bulan Mei 2010		21,309,474		96,794,042.00
6/1/2010	Gaji dan sebagainya bulan Juni 2010		21,309,474		118,103,516.00
	<b>Jumlah</b>		<b>118,103,516.00</b>	<b>0.00</b>	

SKPD : Badan Kepegawaian, Pendidikan dan Pelatihan Daerah  
 Nama Rek : Tunjangan Jabatan  
 No. Rek : 1.20.20.06.00.00.5.1.1.01.03

Tanggal 1	Uraian 2	Ref 3	Debet 4	Kredit 5	Saldo 6
	Saldo Sebelumnya		0.00	0.00	
04/01/2010	Gaji dan sebagainya bulan Januari 2010	JU	14,245,000		14,245,000.00
01/02/2010	Gaji dan sebagainya bulan Februari 2010		13,705,000		27,950,000.00
11/02/2010	Gaji susulan bulan Februari 2010		50,000		28,000,000.00
01/03/2010	Gaji dan sebagainya bulan Maret 2010		13,705,000		41,705,000.00
4/1/2010	Gaji dan sebagainya bulan April 2010		13,705,000		55,410,000.00
5/1/2010	Gaji dan sebagainya bulan Mei 2010		13,705,000		69,115,000.00
6/1/2010	Gaji dan sebagainya bulan Juni 2010		13,705,000		82,820,000.00
	<b>Jumlah</b>		<b>82,820,000.00</b>	<b>0.00</b>	

SKPD : Badan Kepegawaian, Pendidikan dan Pelatihan Daerah  
 Nama Rek : Tunjangan Fungsional  
 No. Rek : 1.20.20.06.00.00.5.1.1.01.04

Tanggal 1	Uraian 2	Ref 3	Debet 4	Kredit 5	Saldo 6
	Saldo Sebelumnya		0.00	0.00	
04/01/2010	Gaji dan sebagainya bulan Januari 2010	JU	240,000		240,000.00
01/02/2010	Gaji dan sebagainya bulan Februari 2010		240,000		480,000.00
11/02/2010	Gaji susulan bulan Februari 2010		180,000		660,000.00
01/03/2010	Gaji dan sebagainya bulan Maret 2010		240,000		900,000.00
4/1/2010	Gaji dan sebagainya bulan April 2010		240,000		1,140,000.00
5/1/2010	Gaji dan sebagainya bulan Mei 2010		240,000		1,380,000.00
6/1/2010	Gaji dan sebagainya bulan Juni 2010		240,000		1,620,000.00
	Jumlah		1,620,000.00	0.00	

SKPD : Badan Kepegawaian, Pendidikan dan Pelatihan Daerah  
 Nama Rek : Tunjangan Fungsional Umum  
 No. Rek : 1.20.20.06.00.00.5.1.1.01.05

Tanggal 1	Uraian 2	Ref 3	Debet 4	Kredit 5	Saldo 6
	Saldo Sebelumnya		0.00	0.00	
04/01/2010	Gaji dan sebagainya bulan Januari 2010	JU	10,995,000		10,995,000.00
01/02/2010	Gaji dan sebagainya bulan Februari 2010		9,160,000		20,155,000.00
11/02/2010	Gaji susulan bulan Februari 2010		740,000		20,895,000.00
01/03/2010	Gaji dan sebagainya bulan Maret 2010		7,870,000		28,765,000.00
01/04/2010	Gaji dan sebagainya bulan April 2010		185,000		28,950,000.00
01/04/2010	Gaji susulan bulan April 2010		185,000		29,135,000.00
4/1/2010	Gaji susulan bulan April 2010		37,035,000		66,170,000.00
4/15/2010	Gaji susulan bulan April 2010		30,450,000		96,620,000.00
5/1/2010	Gaji dan sebagainya bulan Mei 2010		36,480,000		133,100,000.00
6/1/2010	Gaji dan sebagainya bulan Juni 2010		36,480,000		169,580,000.00
	Jumlah		169,580,000.00	0.00	

SKPD : Badan Kepegawalan, Pendidikan dan Pelatihan Daerah  
 Nama Rek : Tunjangan Beras  
 No. Rek : 1.20.20.06.00.00.5.1.1.01.06

Tanggal 1	Uraian 2	Ref 3	Debet 4	Kredit 5	Saldo 6
	Saldo Sebelumnya		0.00	0.00	
04/01/2010	Gaji dan sebagainya bulan Januari 2010	JU	10,644,480		10,644,480.00
01/02/2010	Gaji dan sebagainya bulan Februari 2010		9,854,460		20,498,940.00
11/02/2010	Gaji susulan bulan Februari 2010		166,320		20,665,260.00
01/03/2010	Gaji dan sebagainya bulan Maret 2010		9,147,600		29,812,860.00
01/04/2010	Gaji dan sebagainya bulan April 2010		297,000		30,109,860.00
01/04/2010	Gaji susulan bulan April 2010		99,000		30,208,860.00
4/1/2010	Gaji susulan bulan April 2010		22,671,000		52,879,860.00
4/15/2010	Gaji susulan bulan April 2010		12,127,500		65,007,360.00
5/1/2010	Gaji dan sebagainya bulan Mei 2010		22,374,000		87,381,360.00
6/1/2010	Gaji dan sebagainya bulan Juni 2010		22,374,000		109,755,360.00
	<b>Jumlah</b>		<b>109,755,360.00</b>	<b>0.00</b>	

SKPD : Badan Kepegawalan, Pendidikan dan Pelatihan Daerah  
 Nama Rek : Tunjangan PPH/Tunjangan Khusus  
 No. Rek : 1.20.20.06.00.00.5.1.1.01.07

Tanggal 1	Uraian 2	Ref 3	Debet 4	Kredit 5	Saldo 6
	Saldo Sebelumnya		0.00	0.00	
04/01/2010	Gaji dan sebagainya bulan Januari 2010	JU	4,951,321		4,951,321.00
01/02/2010	Gaji dan sebagainya bulan Februari 2010		4,577,432		9,528,753.00
11/02/2010	Gaji susulan bulan Februari 2010		218,858		9,747,611.00
01/03/2010	Gaji dan sebagainya bulan Maret 2010		3,407,238		13,154,849.00
01/04/2010	Gaji dan sebagainya bulan April 2010		114,276		13,269,125.00
01/04/2010	Gaji susulan bulan April 2010		28,262		13,297,387.00
4/1/2010	Gaji susulan bulan April 2010		3,777,449		17,074,836.00
4/15/2010	Gaji susulan bulan April 2010		372,542		17,447,378.00
5/1/2010	Gaji dan sebagainya bulan Mei 2010		4,373,500		21,820,878.00
6/1/2010	Gaji dan sebagainya bulan Juni 2010		4,373,500		26,194,378.00
	<b>Jumlah</b>		<b>26,194,378.00</b>	<b>0.00</b>	

SKPD : Badan Kepegawalan, Pendidikan dan Pelatihan Daerah  
 Nama Rek : Pembulatan Gaji  
 No. Rek : 1.20.20.06.00.00.5.1.1.01.08

Tanggal 1	Uraian 2	Ref 3	Debet 4	Kredit 5	Saldo 6
	Saldo Sebelumnya		0.00	0.00	
04/01/2010	Gaji dan sebagainya bulan Januari 2010	JU	4,865		4,865.00
01/02/2010	Gaji dan sebagainya bulan Februari 2010		4,569		9,434.00
11/02/2010	Gaji susulan bulan Februari 2010		574		10,008.00
01/03/2010	Gaji dan sebagainya bulan Maret 2010		3,705		13,713.00
01/04/2010	Gaji dan sebagainya bulan April 2010		10		13,723.00
01/04/2010	Gaji susulan bulan April 2010		28		13,751.00
4/1/2010	Gaji susulan bulan April 2010		8,739		22,490.00
4/15/2010	Gaji susulan bulan April 2010		5,200		27,690.00
5/1/2010	Gaji dan sebagainya bulan Mei 2010		14,242		41,932.00
6/1/2010	Gaji dan sebagainya bulan Juni 2010		14,242		56,174.00
	<b>Jumlah</b>		<b>56,174.00</b>	<b>0.00</b>	

SKPD : Badan Kepegawalan, Pendidikan dan Pelatihan Daerah  
 Nama Rek : Kas di Bendahara Pengeluaran  
 No. Rek :

Tanggal 1	Uraian 2	Ref 3	Debet 4	Kredit 5	Saldo 6
	Saldo Sebelumnya		0.00	0.00	
11/02/2010	Penerimaan UP tahun 2010	JKPK 1	280,000,000		280,000,000
2/25/2010	Tambahan penghasilan berdasarkan beban kerja bulan Februari 2010	JU	68,000,000		348,000,000
3/4/2010	Belanja Paket/Pengiriman	JKPLK 2		60,000	347,940,000
	Belanja Telepon			3,134,906	344,805,094
	Belanja Air			104,000	344,701,094
	Belanja Listrik			1,418,280	343,282,814
	Belanja Jasa Service			300,000	342,982,814
	Belanja Penggantian Suku Cadang			1,625,000	341,357,814
	Belanja Bahan Bakar Minyak/Gas dan Pelumas			8,576,000	332,781,814
	Honorarium Panitia Pelaksana Kegiatan			3,300,000	329,481,814
	Belanja Peralatan Kebersihan dan Bahan Pembersih			518,000	328,963,814
	Belanja Alat Tulis Kantor			4,877,300	324,086,514
	Belanja Cetak			4,902,500	319,184,014
	Belanja Penggandaan			2,199,750	316,984,264
	Belanja Alat Listrik dan Elektronik (lampu pijar, battery kering)			805,000	316,179,264
	Belanja Makanan dan Minuman Rapat			6,001,500	310,177,764
	Belanja Perjalanan Dinas Dalam Daerah			1,075,000	309,102,764
	Belanja Perjalanan Dinas Luar Daerah			37,578,000	271,524,764
	Honorarium Pegawai Honorer/Tidak Tetap			6,550,000	264,974,764
18/03/2010	Tambahan Penghasilan Berdasarkan Beban Kerja bulan Maret 2010		85,875,000		350,849,764
25/03/2010	Tambahan Dana Pembelanjaan		168,965,751		519,815,515
05/04/2010	Belanja Perangko, Materai, dan Benda Pos Lainnya			180,000	519,635,515
	Belanja Paket/Pengiriman			90,500	519,545,015
	Belanja Telepon			1,807,425	517,737,590
	Belanja Air			68,000	517,669,590
	Belanja Listrik			726,040	516,943,550

Honorarium Panitia Pelaksana Kegiatan			10,500,000	886,241,975
Belanja Peralatan Kebersihan dan Bahan Pembersih			518,000	885,723,975
Belanja Penggandaan			781,200	884,942,775
Belanja Makanan dan Minuman Rapat			1,014,000	883,928,775
Belanja Perjalanan Dinas Dalam Daerah			2,850,000	881,078,775
Belanja Perjalanan Dinas Luar Daerah			64,052,900	817,025,875
Honorarium Pegawai Honorar/Tidak Tetap			5,100,000	811,925,875
Belanja Modal Pengadaan Radio HF/FM (Handy Talkie)			2,450,000	809,475,875
Honorarium Panitia Pelaksana Kegiatan			600,000	808,875,875
Honorarium Tim Pengadaan Barang dan Jasa			525,000	808,350,875
Belanja Makanan dan Minuman Rapat			104,000	808,246,875
Belanja Pemulangan Pegawai Pensiun Dalam Daerah			200,000,000	608,246,875
Honorarium Panitia Pelaksana Kegiatan			4,200,000	604,046,875
Uang Lembur PNS			300,000	603,746,875
Belanja Alat Tulis Kantor			893,000	602,853,875
Belanja Penggandaan			199,500	602,654,375
Belanja Makanan dan Minuman Rapat			615,000	602,039,375
Belanja Kursus-kursus singkat, Pelatihan			7,900,000	594,139,375
Honorarium Tenaga Ahli/Instruktur/Narasumber PNS			6,550,000	587,589,375
Honorarium/Uang Pengganti Transport PNS			1,100,000	586,489,375
Belanja Alat Tulis Kantor			4,550,000	581,939,375
Belanja Dekorasi			600,000	581,339,375
Honorarium Panitia Pelaksana Kegiatan			13,000,000	568,339,375
Honorarium Panitia Pelaksana Kegiatan			5,440,000	562,899,375
Honorarium Tenaga Ahli/Instruktur/Narasumber PNS			150,000	562,749,375
Uang Lembur PNS			300,000	562,449,375
Belanja Alat Tulis Kantor			300,000	562,149,375
Belanja Penggandaan			870,000	561,279,375
Belanja Makanan dan Minuman Rapat			2,092,500	559,186,875
Belanja Alat Tulis Kantor			200,000	558,986,875
Belanja Penggandaan			499,975	558,486,900
Belanja Makanan dan Minuman Rapat			195,000	558,291,900
Honorarium Tenaga Ahli/Instruktur/Narasumber PNS			15,705,000	542,586,900
Honorarium/Uang Pengganti Transport PNS			1,600,000	540,986,900
Upah Jasa Service			330,000	540,656,900

	Belanja Penggantian Suku Cadang			622,500	516,321,050
	Uang Lembur PNS			4,920,000	511,401,050
	Belanja Perjalanan Dinas Dalam Daerah			5,415,000	505,986,050
	Honorarium Pegawai Honorrer/Tidak Tetap			1,600,000	504,386,050
	Belanja Modal Pengadaan Mesin Tik			2,950,000	501,436,050
	Belanja Modal Pengadaan Faximili			4,850,000	496,586,050
	Upah Jasa Service			2,800,000	493,786,050
	Honorarium Panitia Pelaksana Kegiatan			600,000	493,186,050
	Belanja Alat Tulis Kantor			4,428,550	488,757,500
	Belanja Peralatan Kebersihan dan Bahan Pembersih			380,000	488,377,500
	Belanja Penggandaan			347,200	488,030,300
	Honorarium Panitia Pelaksana Kegiatan			3,775,000	484,255,300
	Belanja Alat Tulis Kantor			933,200	483,322,100
	Belanja Penggandaan			2,348,500	480,973,600
	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS			37,868,000	443,105,600
	Honorarium/Uang Pengganti Transport PNS			4,200,000	438,905,600
	Upah Jasa Service			330,000	438,575,600
	Belanja Alat Tulis Kantor			4,160,000	434,415,600
	Belanja Alat Listrik dan Elektroknik (lampu pijar, battery kering)			838,000	433,577,600
	Belanja Peralatan Kebersihan dan Bahan Pembersih			225,000	433,352,600
	Belanja Dekorasi			400,000	432,952,600
	Belanja Bahan Obat-Obatan			251,000	432,701,600
	Belanja Penggandaan			2,931,600	429,770,000
	Belanja Perjalanan Dinas Luar Daerah			8,598,000	421,172,000
	Belanja Kursus-kursus singkat, Pelatihan			11,250,000	409,922,000
15/04/2010	Tambahan Dana Pembelanjaan		211,582,195		621,504,195
16/04/2010	Tambahan penghasilan berdasarkan beban kerja bulan April 2010	JU	82,350,000		703,854,195
20/04/2010	Tambahan Dana Pembelanjaan	JKPK1	200,000,000		903,854,195
03/05/2010	Belanja Perangko, Materai, dan Benda Pos Lainnya	JKPLK 2		180,000	903,674,195
	Belanja Paket/ Pengiriman			137,000	903,537,195
	Belanja Telepon			1,632,680	901,904,515
	Belanja Air			66,000	901,838,515
	Belanja Listrik			550,540	901,287,975
	Belanja Penggantian Suku Cadang			1,595,000	899,692,975
	Belanja Bahan Bakar Minyak/Gas dan Pelumas			2,951,000	896,741,975

	Belanja Alat Tulis Kantor			785,500	539,871,400
	Belanja Dekorasi			200,000	539,671,400
	Belanja Penggandaan			2,793,300	536,878,100
18/05/2010	Belanja Perjalanan Dinas Luar Daerah			110,134,000	426,744,100
27/05/2010	Tambahan Penghasilan berdasarkan beban kerja bulan Mei 2010	JU	83,475,000		510,219,100
03/06/2010	Tambahan Dana Pembelanjaan	JKPK 1	210,354,743		720,573,843
	Belanja Paket/Pengiriman	JKPLK 2		45,500	720,528,343
	Belanja Telepon			1,703,253	718,825,090
	Belanja Air			70,000	718,755,090
	Belanja Listrik			659,140	718,095,950
	Belanja Jasa Service			350,000	717,745,950
	Belanja Penggantian Suku Cadang			2,559,000	715,186,950
	Belanja Bahan Bakar Minyak/Gas dan Pelumas			2,974,000	712,212,950
	Honorarium Panitia Pelaksana Kegiatan			3,300,000	708,912,950
	Belanja Makanan dan Minuman Rapat			571,000	708,341,950
	Belanja Perjalanan Dinas Dalam Daerah			1,475,000	706,866,950
	Belanja Genset			130,000	706,736,950
	Belanja Kursus-kursus Singkat/Pelatihan			650,000	706,086,950
	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS			25,475,000	680,611,950
	Honorarium/Uang Pengganti Transport PNS			4,600,000	676,011,950
	Belanja Alat Listrik dan Elektronik (lampu pijar, battery kering)			641,000	675,370,950
	Belanja peralatan kebersihan dan bahan pembersih			155,500	675,215,450
	Honorarium panitia pelaksana kegiatan			1,350,000	673,865,450
	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS			2,190,000	671,675,450
	Uang Lembur PNS			300,000	671,375,450
	Belanja Alat Tulis Kantor			398,300	670,977,150
	Belanja Dokumen/Administrasi Tender			400,000	670,577,150
	Belanja Penggandaan			300,000	670,277,150
	Belanja Makanan dan Minuman Rapat			512,500	669,764,650
	Honorarium Panitia Pelaksana Kegiatan			5,555,000	664,209,650
	Belanja Alat Tulis Kantor			413,400	663,796,250
	Belanja penggandaan			999,250	662,797,000
	Belanja Makanan dan Minuman Rapat			195,000	662,602,000
	Belanja tugas belajar S1			42,000,000	620,602,000
	Belanja tugas belajar Pasca Sarjana S2			1,000,000	619,602,000

00/07/2010

Honorarium Panitia Pelaksana Kegiatan			4,200,000	615,402,000
Belanja Alat Tulis Kantor			599,500	614,802,500
Belanja Penggandaan			900,000	613,902,500
Honorarium Panitia Pelaksana Kegiatan			900,000	613,002,500
Honorarium Tim Pengadaan Barang dan Jasa			375,000	612,627,500
Honorarium Tenaga Ahli/Instruktur/Narasumber PNS			6,682,500	605,945,000
Honorarium/uang pengganti transport PNS			6,465,000	599,480,000
Belanja Perangko, Materai dan Benda Pos Lainnya			240,000	599,240,000
Belanja Paket/Pengiriman			40,000	599,200,000
Belanja Telepon			1,620,666	597,579,334
Belanja Air			62,000	597,517,334
Belanja Listrik			597,340	596,919,994
Belanja Bahan Bakar Minyak/Gas dan Pelumas			2,907,000	594,012,994
Belanja Surat Tanda Nomor Kendaraan			168,000	593,844,994
Honorarium Panitia Pelaksana Kegiatan			3,300,000	590,544,994
Belanja Alat Tulis Kantor			4,791,800	585,753,194
Belanja Penggandaan			2,123,075	583,630,119
Belanja modal pengadaan buku peraturan perundang undangan			2,000,000	581,630,119
Belanja Makanan dan Minuman Rapat			182,000	581,448,119
Belanja Perjalanan Dinas Dalam Daerah			1,475,000	579,973,119
Belanja Perjalanan Dinas Luar Daerah			3,050,000	576,923,119
Honorarium Pegawai Honorar/Tidak Tetap			5,725,000	571,198,119
Belanja Genset			460,000	570,738,119
Honorarium Panitia Pelaksana Kegiatan			1,000,000	569,738,119
Honorarium Tim Pengadaan Barang dan Jasa			475,000	569,263,119
Belanja Pemulangan Pegawai Pensiun Dalam Daerah			90,000,000	479,263,119
Honorarium Panitia Pelaksana Kegiatan			10,825,000	468,438,119
Honorarium Tim Pengadaan Barang dan Jasa			750,000	467,688,119
Honorarium Tenaga Ahli/Instruktur/Narasumber PNS			92,882,000	374,806,119
Honorarium/Uang Pengganti Transport PNS			7,600,000	367,206,119
Upah Jasa Service			1,480,000	365,726,119
Belanja Alat Tulis Kantor			26,379,000	339,347,119
Belanja Alat Listrik dan Elektronik (lampu pijar, battery kering)			801,500	338,545,619
Belanja Peralatan Kebersihan dan Bahan Pembersih			160,750	338,384,869
Belanja Bahan Obat Obatan			740,000	337,644,869

JKPLK 2

Belanja Penggandaan	9,291,900	328,352,969
Belanja Kursus-Kursus Singkat/Pelatihan	44,250,000	284,102,969
Honorarium Panitia Pelaksana Kegiatan	7,050,000	277,052,969
Honorarium Panitia Pelaksana Kegiatan	800,000	276,252,969
Belanja Beasiswa Tugas Belajar S1	29,700,000	246,552,969
Belanja Beasiswa Tugas Belajar Pasca Sarjana S2	67,675,000	178,877,969
Honorarium Panitia Pelaksana Kegiatan	600,000	178,277,969
Honorarium/Uang Pengganti Transport PNS	490,000	177,787,969
Belanja Penggandaan	347,200	177,440,769
Belanja Makanan dan Minuman Rapat	1,750,000	175,690,769
Belanja Modal Pengadaan Smart Mark Reader	375,000	175,315,769
Honorarium Panitia Pelaksana Kegiatan	3,775,000	171,540,769
Honorarium Panitia Pelaksana Kegiatan	950,000	170,590,769
Honorarium Tim Pengadaan Barang dan Jasa	375,000	170,215,769
Belanja Kursus kursus singkat, Pelatihan	3,750,000	166,465,769

SKPD : Badan Kepegawaian, Pendidikan dan Pelatihan Daerah  
 Nama Rek : RK PPKD  
 No. Rek :

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
2010						
		Saldo sebelumnya		0	0	0
Januari	4	Gaji dan Tunjangan bulan Januari	JU		246,512,061	246,512,061
Februari	1	Gaji dan Tunjangan bulan Februari			229,264,985	475,777,046
	11	Penerimaan UP tahun 2010			280,000,000	755,777,046
	11	Gaji dan Tunjangan bulan Februari			10,032,613	765,809,659
	25	Tambahan Penghasilan berdasarkan beban kerja			68,000,000	833,809,659
Maret	1	Gaji dan Tunjangan bulan Maret			215,485,650	1,049,295,309
	18	Tambahan Penghasilan berdasarkan beban kerja			85,875,000	1,135,170,309
April	1	Gaji dan Tunjangan bulan April			7,374,876	1,142,545,185
	1	Gaji dan Tunjangan bulan April			461,749,372	1,604,294,557
	15	Gaji dan Tunjangan bulan April			256,421,579	1,860,716,136
	16	Tambahan Penghasilan berdasarkan beban kerja			82,350,000	1,943,066,136
	22	BM. Meubefeur			26,450,000	1,969,516,136
	26	Pendidikan Penjenjangan Struktural (B. Mamira)			55,424,250	2,024,940,386
Mei	1	Gaji dan Tunjangan bulan Mei			474,315,476	2,499,255,862
	12	BM. Printer			8,050,000	2,507,305,862
	12	Pendidikan Penjenjangan Struktural (B. Mamira)			29,700,000	2,537,005,862
	18	Tambahan Penghasilan berdasarkan beban kerja			83,475,000	2,620,480,862
	19	Diklat LPJ (B. Mamira)			47,082,000	2,667,562,862
	21	Diklat LPJ (B. sewa gedung ktr/tempat)			13,920,000	2,681,482,862
	21	Diklat LPJ (B. sewa gedung ktr/tempat)			18,900,000	2,700,382,862
Juni	1	Gaji dan Tunjangan bulan Juni			475,318,127	3,175,700,989

**Pendidikan dan Pelatihan Prajabatan Bagi CPNSD**

No.Rek : 1.20.1.20.06.29.01.5.2.1.01.01

Nama Rek : Honorarium Panitia Pelaksana Kegiatan

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Juli	Pembayaran honor panitia pelaksana kegiatan	JKPLK 2	10,852,000		10,852,000
	<b>Jumlah</b>		<b>10,852,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.29.01.5.2.1.01.02

Nama Rek : Honorarium Tim Pengadaan Barang dan Jasa

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Juli	Pembayaran honor tim pengadaan barang dan jasa	JKPLK 2	750,000		750,000
	<b>Jumlah</b>		<b>750,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.29.01.5.2.1.01.03

Nama Rek : Honorarium Tenaga Ahli/Instruktur/Narasumber PNS

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2		5	6	7
2010			4			
Mei	3	Pembayaran honor tenaga ahli/instruktur/narasumber PNS				
Juni	3	Pembayaran honor tenaga ahli/instruktur/narasumber PNS	JKPLK 2	6,550,000		6,550,000
Juli		Pembayaran honor tenaga ahli/instruktur/narasumber PNS		25,475,000		32,025,000
				92,882,000		124,907,000
		<b>Jumlah</b>		<b>124,907,000</b>	0.00	

No.Rek : 1.20.1.20.06.29.01.5.2.1.01.04

Nama Rek : Honorarium/Uang Pengganti Transport PNS

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2		5	6	7
2010			4			
Mei	3	Pembayaran honor / uang pengganti transport PNS				
Juni	3	Pembayaran honor / uang pengganti transport PNS	JKPLK 2	1,100,000		1,100,000
Juli		Pembayaran honor / uang pengganti transport PNS		4,600,000		5,700,000
				7,600,000		13,300,000
		<b>Jumlah</b>		<b>13,300,000</b>	0.00	

No.Rek : 1.20.1.20.06.29.01.5.2.1.06.02  
 Nama Rek : Upah Jasa Servis

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Juli	Pembayaran upah jasa servis	JKPLK 2	1,480,000		1,480,000
	<b>Jumlah</b>		<b>1,480,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.29.01.5.2.2.01.01  
 Nama Rek : Belanja ATK

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Mei	3 Pembelian alat tulis kantor				
Juli	Pembelian alat tulis kantor	JKPLK 2	4,550,000		4,550,000
			26,379,000		30,929,000
	<b>Jumlah</b>		<b>30,929,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.29.01.5.2.2.01.03  
 Nama Rek : Belanja Alat listrik dan elektronik

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Juni	3 Pembelian alat listrik dan elektronik	JKPLK 2	641,000		641,000
Juli	Pembelian alat listrik dan elektronik		801,500		1,442,500
	<b>Jumlah</b>		<b>1,442,500</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.29.01.5.2.2.01.05  
 Nama Rek : Belanja Peralatan Kebersihan dan bahan pembersih

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Juni	3 Pembelian peralatan dan bahan pembersih	JKPLK 2	155,500		155,500
Juli	Pembelian peralatan dan bahan pembersih		160,750		316,250
	<b>Jumlah</b>		<b>316,250</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.29.01.5.2.2.01.10

Nama Rek : Belanja Dekorasi

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Biaya dekorasi	JKPLK 2	600,000		600,000
		<b>Jumlah</b>		<b>600,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.29.01.5.2.2.02.04

Nama Rek : Belanja Bahan Obat Obatan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juli		Pembelian bahan obat-obatan	JKPLK 2	740,000		740,000
		<b>Jumlah</b>		<b>740,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.29.01.5.2.2.06.02

Nama Rek : Belanja Penggandaan

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Juli	Biaya fotokopi dan lain-lain	JKPLK 2	9,291,900		9,291,900
	<b>Jumlah</b>		<b>9,291,900</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.29.01.5.2.2.17.01

Nama Rek : Belanja Kursus singkat/pelatihan

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Juli	Biaya kursus singkat/ pelatihan	JKPLK 2	44,250,000		44,250,000
	<b>Jumlah</b>		<b>44,250,000</b>	<b>0.00</b>	

**Pemberian Bantuan Tugas Belajar dan Ikatan Dinas**

No.Rek : 1.20.1.20.06.30.11.5.2.1.04.02  
 Nama Rek : Belanja Beasiswa Tugas Belajar S1

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Juni	3 Biaya beasiswa tugaas belajar s1	JKPLK 2	42,000,000		42,000,000
Juli	Biaya beasiswa tugaas belajar s1		29,700,000		71,700,000
	<b>Jumlah</b>		<b>71,700,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.11.5.2.1.04.03  
 Nama Rek : Belanja Beasiswa Tugas Belajar S2

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Juni	3 Biaya beasiswa tugaas belajar s2	JKPLK 2	1,000,000		1,000,000
Juli	Biaya beasiswa tugaas belajar s2		67,675,000		68,675,000
	<b>Jumlah</b>		<b>68,675,000</b>	<b>0.00</b>	

**Pendidikan Penjenjangan Struktural**

No.Rek : 1.20.1.20.06.34.02.5.2.1.01.01  
 Nama Rek : Honorarium Panitia Pelaksana Kegiatan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juni	3	Pembayaran honor panitia pelaksana kegiatan	JKPLK 2	900,000		900,000
Juli		Pembayaran honor panitia pelaksana kegiatan		950,000		1,850,000
		<b>Jumlah</b>		<b>1,850,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.34.02.5.2.1.01.02  
 Nama Rek : Honorarium Tim Pengadaan Barang dan Jasa

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juni	3	Pembayaran honor tim pengadaan barang dan jasa	JKPLK 2	375,000		375,000
Juli		Pembayaran honor tim pengadaan barang dan jasa		375,000		750,000
		<b>Jumlah</b>		<b>750,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.34.02.5.2.1.01.03

Nama Rek : Honorarium Tenaga Ahli/Instruktur/Narasumber PNS

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	Pembayaran honor tenaga ahli/instruktur/narasumber	JKPLK 2	37,868,000		37,868,000
Mei	3	Pembayaran honor tenaga ahli/instruktur/narasumber		15,705,000		53,573,000
Juni	3	Pembayaran honor tenaga ahli/instruktur/narasumber		6,682,500		60,255,500
		<b>Jumlah</b>		<b>60,225,500</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.34.02.5.2.1.01.04

Nama Rek : Honorarium/Uang Pengganti Transport PNS

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	Pembayaran honor/uang pengganti transport	JKPLK 2	4,200,000		4,200,000
Mei	3	Pembayaran honor/uang pengganti transport		1,600,000		5,800,000
Juni	3	Pembayaran honor/uang pengganti transport		6,465,000		12,265,000
		<b>Jumlah</b>		<b>12,265,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.34.02.5.2.1.06.04

Nama Rek : Upah Jasa Servis

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	Pembayaran upah jasa servis	JKPLK 2	330,000		330,000
Mei	3	Pembayaran upah jasa servis		330,000		660,000
		<b>Jumlah</b>		<b>660,000</b>	<b>0,00</b>	

No.Rek : 1.20.1.20.06.34.02.5.2.2.01.01

Nama Rek : Belanja ATK

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	Pembelian alat tulis kantor	JKPLK 2	4,160,000		4,160,000
Mei	3	Pembelian alat tulis kantor		785,500		4,945,500
		<b>Jumlah</b>		<b>4,945,500</b>	<b>0,00</b>	

No.Rek : 1.20.1.20.06.34.02.5.2.2.01.03  
Nama Rek : Belanja Alat Listrik dan Elektronik

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	Pembelian alat listrik dan elektronik	JKPLK 2	838,000		838,000
		<b>Jumlah</b>		<b>838,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.34.02.5.2.2.01.05  
Nama Rek : Belanja Peralatan Kebersihan dan bahan pembersih

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	Pembelian alat dan bahan pembersih	JKPLK 2	225,000		225,000
		<b>Jumlah</b>		<b>225,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.34.02.5.2.2.01.05

Nama Rek : Belanja Dekorasi

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	Biaya dekorasi	JKPLK 2	400,000		400,000
Mei	3	Biaya dekorasi		200,000		600,000
		<b>Jumlah</b>		<b>600,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.34.02.5.2.2.02.04

Nama Rek : Belanja Bahan Bahan Obat Obatan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	Pembelian bahan-bahan obat-obatan	JKPLK 2	251,000		251,000
		<b>Jumlah</b>		<b>251,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.34.02.5.2.2.06.02

Nama Rek : Belanja Penggandaan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	Biaya fotokopi dan lain-lain	JKPLK 2	2,931,600		2,931,600
Mei	3	Biaya fotokopi dan lain-lain		2,793,300		5,724,900
		<b>Jumlah</b>		<b>5,724,900</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.34.02.5.2.2.15.02

Nama Rek : Belanja Perjalanan Dinas Luar Daerah

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	Biaya perjalanan dinas	JKPLK 2	8,598,000		8,598,000
Mei	3	Biaya perjalanan dinas		110,134,000		118,732,000
		<b>Jumlah</b>		<b>118,732,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.34.02.5.2.2.17.01

Nama Rek : Belanja Kursus singkat/pelatihan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	Biaya kursus singkat/pelatihan	JKPLK 2	11,250,000		11,250,000
Juli		Biaya kursus singkat/pelatihan		3,750,000		15,000,000
		<b>Jumlah</b>		<b>15,000,000</b>	<b>0.00</b>	

**Proses Penanganan Kasus-kasus Pelanggaran Disiplin PNS**

No.Rek : 1.20.1.20.06.30.09.5.2.2.01.01  
 Nama Rek : Belanja ATK

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Pembelian alat tulis kantor	JKPLK 2	200,000		200,000
Juni	3	Pembelian alat tulis kantor		413,400		613,400
		<b>Jumlah</b>		<b>613,400</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.09.5.2.2.06.02  
 Nama Rek : Belanja Penggandaan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Biaya fotokopi	JKPLK 2	499,975		499,975
Juni	3	Biaya fotokopi		999,250		1,499,225
		<b>Jumlah</b>		<b>1,499,225</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.09.5.2.2.11.02  
 Nama Rek : Belanja Makanan dan Minuman Rapat

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Biaya konsumsi rapat	JKPLK 2	195,000		195,000
Juni	3	Biaya konsumsi rapat		195,000		390,000
		<b>Jumlah</b>		<b>390,000</b>	<b>0.00</b>	

### Pemulangan Pegawai yang Pensiun

No. Rek : 1.20.1.20.06.04.01.5.2.2.19.01

Nama Rek : Belanja Pemulangan Pegawai Yang Pensiun Dalam daerah

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Biaya pemulangan pegawai yang pensiun dalam daerah	JKPLK 2	200,000,000		200,000,000
Juli		Biaya pemulangan pegawai yang pensiun dalam daerah		90,000,000		290,000,000
		<b>Jumlah</b>		<b>290,000,000</b>	<b>0.00</b>	

No. Rek : 1.20.1.20.06.04.02.5.2.1.01.01

Nama Rek : Honorarium Panitia Pelaksana Kegiatan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Pembayaran honor panitia pelaksana kegiatan	JKPLK 2	4,200,000		4,200,000
		<b>Jumlah</b>		<b>4,200,000</b>	<b>0.00</b>	

No. Rek : 1.20.1.20.06.04.02.5.2.1.03.01

Nama Rek : Uang Lembur PNS

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Pembayaran uang lembur	JKPLK 2	300,000		300,000
		<b>Jumlah</b>		<b>300,000</b>	<b>0.00</b>	

No. Rek : 1.20.1.20.06.04.02.5.2.2.01.01

Nama Rek : Belanja Alat Tulis Kantor

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Pembelian alat tulis kantor	JKPLK 2	893,000		893,000
		<b>Jumlah</b>		<b>893,000</b>	<b>0.00</b>	

No. Rek : 1.20.1.20.06.04.02.5.2.2.06.02

Nama Rek : Belanja Penggandaan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Biaya fotokopi dan lain-lain	JKPLK 2	199,500		199,500
		<b>Jumlah</b>		<b>199,500</b>	<b>0.00</b>	

No. Rek : 1.20.1.20.06.04.01.5.2.2.11.02

Nama Rek : Belanja Makanan dan Minuman Rapat

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Biaya konsumsi rapat	JKPLK 2	615,000		615,000
		<b>Jumlah</b>		<b>615,000</b>	<b>0.00</b>	

**Penyediaan Jasa Surat Menyurat**

o. Rek : 1.20.1.20.06.01.01.5.2.2.01.04

ama Rek : Belanja Perangko, materai dan benda pos lainnya

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	Pembelian perangko dan materai	JKPLK 2	180,000		180,000
Mei	3	Pembelian perangko dan materai		180,000		360,000
Juli		Pembelian perangko dan materai		240,000		600,000
		<b>Jumlah</b>		<b>600,000</b>	<b>0,00</b>	

o. Rek : 1.20.1.20.06.01.01.5.2.2.03.07

ama Rek : Belanja Paket/pengiriman

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Maret	4	Biaya pengiriman surat	JKPLK 2	60,000		60,000
April	5	Biaya pengiriman surat		90,500		150,500
Mei	3	Biaya pengiriman surat		137,000		287,500
Juni	3	Biaya pengiriman surat		45,500		333,000
Juli		Biaya pengiriman surat		40,000		373,000
		<b>Jumlah</b>		<b>373,000</b>	<b>0,00</b>	

**Penyediaan Jasa Komunikasi, Sumber Daya Air dan Listrik**

o. Rek : 1.20.1.20.06.01.02.5.2.2.03.01

ama Rek : Belanja Telepon

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Maret	4	Biaya pemakaian telepon bulan Maret 2010	JKPLK 2	3,134,906		3,134,906
April	5	Biaya pemakaian telepon bulan April 2010		1,807,425		4,942,331
Mei	3	Biaya pemakaian telepon bulan Mei 2010		1,632,680		6,575,011
Juni	3	Biaya pemakaian telepon bulan Juni 2010		1,703,253		8,278,264
Juli		Biaya pemakaian telepon bulan Juli 2010		1,620,666		9,898,930
		<b>Jumlah</b>		<b>9,898,930</b>	<b>0,00</b>	

o. Rek : 1.20.1.20.06.01.02.5.2.2.03.02

ama Rek : Belanja Air

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Maret	4	Biaya pemakaian air bulan Maret 2010	JKPLK 2	104,000		104,000
April	5	Biaya pemakaian air bulan April 2010		68,000		172,000
Mei	3	Biaya pemakaian air bulan Mei 2010		66,000		238,000
Juni	3	Biaya pemakaian air bulan Juni 2010		70,000		308,000
Juli		Biaya pemakaian air bulan Juli 2010		62,000		370,000
		<b>Jumlah</b>		<b>370,000</b>	<b>0.00</b>	

o. Rek : 1.20.1.20.06.01.02.5.2.2.03.03

ama Rek : Belanja Listrik

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Maret	4	Biaya pemakaian listrik bulan Maret 2010	JKPLK 2	1,418,280		1,418,280
April	5	Biaya pemakaian listrik bulan April 2010		726,040		2,144,320
Mei	3	Biaya pemakaian listrik bulan Mei 2010		550,540		2,694,860
Juni	3	Biaya pemakaian listrik bulan Juni 2010		659,140		3,354,000
Juli		Biaya pemakaian listrik bulan Juli 2010		597,340		3,951,340
		<b>Jumlah</b>		<b>3,951,340</b>	<b>0.00</b>	

**Penyediaan Jasa Pemeliharaan Dan Perizinan Kendaraan Dinas/Operasional**

o. Rek : 1.20.1.20.06.01.06.5.2.2.05.01

ama Rek : Belanja Jasa Servis

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Maret	4	Pemakaian jasa servis	JKPLK 2	300,000		300,000
Juni	3	Pemakaian jasa servis		350,000		650,000
		<b>Jumlah</b>		<b>650,000</b>	<b>0.00</b>	

No. Rek : 1.20.1.20.06.01.06.5.2.2.05.02  
 Nama Rek : Belanja Penggantian Suku Cadang

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Maret	4	Penggantian suku cadang	JKPLK 2	1,625,000		1,625,000
April	5	Penggantian suku cadang		622,500		2,247,500
Mei	3	Penggantian suku cadang		1,595,000		3,842,500
Juni	3	Penggantian suku cadang		2,559,000		6,401,500
		<b>Jumlah</b>		<b>6,401,500</b>	<b>0.00</b>	

No. Rek : 1.20.1.20.06.01.06.5.2.2.05.03  
 Nama Rek : Belanja Bahan Bakar Minyak/Gas dan Pelumas

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Maret	4	Pembelian BBM/Gas dan Pelumas	JKPLK 2	8,576,000		8,576,000
Mei	3	Pembelian BBM/Gas dan Pelumas		2,951,000		11,527,000
Juni	3	Pembelian BBM/Gas dan Pelumas		2,974,000		14,501,000
Juli		Pembelian BBM/Gas dan Pelumas		2,907,000		17,408,000
		<b>Jumlah</b>		<b>17,408,000</b>	<b>0.00</b>	

No. Rek : 1.20.1.20.06.01.06.5.2.2.05.05  
 Nama Rek : Belanja Surat Tanda Nomor Kendaraan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juli		Biaya pembuatan STNK		168,000		168,000
		<b>Jumlah</b>		<b>168,000</b>	<b>0.00</b>	

**Penyediaan Jasa Administrasi Keuangan**

No. Rek : 1.20.1.20.06.01.07.5.2.1.01.01  
 Nama Rek : Honorarium Panitia Pelaksana Kegiatan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Maret	4	Biaya honor panitia pelaksana kegiatan	JKPLK 2	3,300,000		3,300,000
Mei	3	Biaya honor panitia pelaksana kegiatan		10,500,000		13,800,000
Juni	3	Biaya honor panitia pelaksana kegiatan		3,300,000		17,100,000
Juli		Biaya honor panitia pelaksana kegiatan		3,300,000		20,400,000
		<b>Jumlah</b>		<b>20,400,000</b>	<b>0.00</b>	

o. Rek : 1.20.1.20.06.01.07.5.2.1.03.01  
 nama Rek : Uang lembur PNS

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
April	5 Pembayaran uang lembur PNS	JKPLK 2	4,920,000		4,920,000
	<b>Jumlah</b>		<b>4,920,000</b>	<b>0.00</b>	

**Penyediaan Jasa Kebersihan Kantor**

o. Rek : 1.20.1.20.06.01.08.5.2.2.01.05  
 nama Rek : Belanja Peralatan Kebersihan dan Bahan Pembersih

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Maret	4 Pembelian alat dan bahan kebersihan	JKPLK 2	518,000		518,000
April	3 Pembelian alat dan bahan kebersihan		518,000		1,036,000
	<b>Jumlah</b>		<b>1,036,000</b>	<b>0.00</b>	

**Penyediaan Alat Tulis Kantor**

o. Rek : 1.20.1.20.06.01.10.5.2.2.01.01  
 nama Rek : Belanja Alat Tulis Kantor

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Maret	4 Pembelian alat tulis kantor	JKPLK 2	4,877,300		4,877,300
Juli	Pembelian alat tulis kantor		4,791,800		9,669,100
	<b>Jumlah</b>		<b>9,669,100</b>	<b>0.00</b>	

**Penyediaan Barang Cetak dan Penggandaan**

o. Rek : 1.20.1.20.06.01.11.5.2.2.06.01  
 nama Rek : Belanja Cetak

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Maret	4 Biaya cetak	JKPLK 2	4,902,500		4,902,500
	<b>Jumlah</b>		<b>4,902,500</b>	<b>0.00</b>	

o. Rek : 1.20.1.20.06.01.11.5.2.2.06.02

nama Rek : Belanja Penggandaan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Februari	4	Biaya fotokopi dan lain-lain	JKPLK 2	2,199,750		2,199,750
Mei	3	Biaya fotokopi dan lain-lain		781,200		2,980,950
Juli		Biaya fotokopi dan lain-lain		2,123,075		5,104,025
		<b>Jumlah</b>		<b>5,104,025</b>	<b>0.00</b>	

**Penyediaan Komponen Instalansi Listrik/Penerangan Bangunan Kantor**

o. Rek : 1.20.1.20.06.01.12.5.2.2.01.03

nama Rek : Belanja Alat listrik dan elektronik

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Februari	4	Pembelian alat listrik dan elektronik	JKPLK 2	805,000		805,000
		<b>Jumlah</b>		<b>805,000</b>	<b>0.00</b>	

**Penyediaan Bahan Bacaan dan Peraturan Perundang-undangan**

o. Rek : 1.20.1.20.06.01.15.5.2.3.27.21

nama Rek : Belanja modal pengadaan buku peraturan perundang undangan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juli		Penyediaan buku peraturan perundang-undangan	JKPLK 2	2,000,000		2,000,000
		<b>Jumlah</b>		<b>2,000,000</b>	<b>0.00</b>	

**Penyediaan Makanan dan Minuman**

o. Rek : 1.20.1.20.06.01.17.5.2.2.11.02

nama Rek : Belanja Makanan dan minuman rapat

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Februari	4	Biaya konsumsi	JKPLK 2	6,001,500		6,001,500
Mei	3	Biaya konsumsi		1,014,000		7,015,500
Juni	3	Pembelian makanan		571,000		7,586,500
Juli		Biaya konsumsi		182,000		7,768,500
		<b>Jumlah</b>		<b>7,768,500</b>	<b>0.00</b>	

**Rapat-rapat Koordinasi dan Konsultasi ke Luar Daerah**

o. Rek : 1.20.1.20.06.01.18.5.2.2.15.01

ama Rek : Belanja perjalanan dinas dalam daerah

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Maret	4	Biaya perjalanan dinas	JKPLK 2	1,075,000		1,075,000
April	5	Biaya perjalanan dinas		5,415,000		6,490,000
Mei	3	Biaya perjalanan dinas		2,850,000		9,340,000
Juni	3	Biaya perjalanan dinas		1,475,000		10,815,000
		<b>Jumlah</b>		<b>10,815,000</b>	<b>0.00</b>	

o. Rek : 1.20.1.20.06.01.18.5.2.2.15.02

ama Rek : Belanja perjalanan dinas luar daerah

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Maret	4	Biaya perjalanan dinas	JKPLK 2	37,578,000		37,578,000
April	3	Biaya perjalanan dinas		64,052,900		101,630,900
Mei		Biaya perjalanan dinas		3,050,000		104,680,900
		<b>Jumlah</b>		<b>104,680,000</b>	<b>0.00</b>	

**Penyediaan Jasa Administrasi/Teknis Perkantoran**

o. Rek : 1.20.1.20.06.01.19.5.2.1.02.02

ama Rek : Honorarium pegawai honorer/tidak tetap

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Maret	4	Pembayaran pegawai honorarium	JKPLK 2	6,550,000		6,550,000
April	5	Pembayaran pegawai honorarium		1,600,000		8,150,000
Mei	3	Pembayaran pegawai honorarium		5,100,000		13,250,000
Juni		Pembayaran pegawai honorarium		5,725,000		18,975,000
		<b>Jumlah</b>		<b>18,975,000</b>	<b>0.00</b>	

**Pengadaan Perlengkapan Gedung Kantor**

o. Rek : 1.20.1.20.06.02.07.5.2.3.10.1  
 ama Rek : Belanja Modal Pengadaan Mesin Tik

anggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
April	5 Pembelian mesin tik	JKPLK 2	2,950,000		2,950,000
	<b>Jumlah</b>		<b>2,950,000</b>	<b>0.00</b>	

o. Rek : 1.20.1.20.06.02.07.5.2.3.11.08  
 ama Rek : Belanja Modal Pengadaan Genset

anggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Desember	3 Pembelian Genset	JKPLK 2	130,000		130,000
Desember	Pembelian Genset		460,000		590,000
	<b>Jumlah</b>		<b>590,000</b>	<b>0.00</b>	

o. Rek : 1.20.1.20.06.02.07.5.2.3.17.02  
 ama Rek : Belanja Modal Pengadaan faximill

anggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Desember	5 Pembelian faximill	JKPLK 2	4,850,000		4,850,000
	<b>Jumlah</b>		<b>4,850,000</b>	<b>0.00</b>	

o. Rek : 1.20.1.20.06.02.07.5.2.3.17.04  
 ama Rek : Belanja Modal Pengadaan Radio HF/FM (Handy talkie)

anggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
Desember	5 Pembelian Radio HF/FM	JKPLK 2	2,450,000		2,450,000
	<b>Jumlah</b>		<b>2,450,000</b>	<b>0.00</b>	

**Pengadaan Meubeleur**

o. Rek : 1.20.1.20.06.02.10.5.2.1.01.01  
 nama Rek : Honorarium Panitia Pelaksana Kegiatan

tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
01	3 Pembayaran honor pelaksana kegiatan	JKPLK 2	600,000		600,000
	<b>Jumlah</b>		<b>600,000</b>	<b>0.00</b>	

o. Rek : 1.20.1.20.06.02.10.5.2.1.01.02  
 nama Rek : Honorarium Tim Pengadaan Barang dan Jasa

tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
01	3 Pembayaran honor untuk tim pengadaan barang	JKPLK 2	525,000		525,000
	<b>Jumlah</b>		<b>525,000</b>	<b>0.00</b>	

o. Rek : 1.20.1.20.06.02.10.5.2.2.11.02  
 nama Rek : Belanja Makanan dan Minuman Rapat

tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
01	3 Biaya konsumsi	JKPLK 2	104,000		104,000
	<b>Jumlah</b>		<b>104,000</b>	<b>0.00</b>	

o. Rek : 1.20.1.20.06.02.10.5.2.3.12.01  
 nama Rek : Belanja Modal Meubeleur

tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
01	22 Pembelian meubeleur	JU	26,450,000		26,450,000
	<b>Jumlah</b>		<b>26,450,000</b>	<b>0.00</b>	

o. Rek : 1.20.1.20.06.02.10.5.2.3.12.02  
 ama Rek : Belanja Modal Printer

tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
12	Pembelian Printer	JU	8,050,000		8,050,000
	<b>Jumlah</b>		<b>8,050,000</b>	<b>0.00</b>	

**Pemeliharaan Rutin/ Berkala Peralatan Kantor**

ama Rek : Upah Jasa Service  
 o. Rek : 1.20.1.20.06.02.30.5.2.1.06.02

tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
5	Pembayaran upah jasa servis	JKPLK 2	2,800,000		2,800,000
	<b>Jumlah</b>		<b>2,800,000</b>		

**Bimbingan Teknis Implementasi Peraturan Perundang Undangan**

No.Rek : 1.20.1.20.06.05.03.5.2.1.05.01

Nama Rek : Belanja Kursus Kursus Singkat/Pelatihan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	3	4	5	6	7
2010						
Mei	3	Biaya pelaksanaan kursus singkat/ pelatihan	JKPLK 2	7,900,000		7,900,000
Juni	3	Biaya pelaksanaan kursus singkat/ pelatihan		650,000		8,550,000
		<b>Jumlah</b>		<b>8,550,000</b>		

**Rehabilitasi Sedang/Berat Gedung Kantor**

No.Rek : 1.20.1.20.06.02.42.5.2.1.01.01

Nama Rek : Honorarium Panitia Pelaksana Kegiatan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juli	3	Pembayaran honor panitia pelaksana	JKPLK 2	1,000,000		1,000,000
		<b>Jumlah</b>		<b>1,000,000</b>		

No.Rek : 1.20.1.20.06.02.42.5.2.1.01.02

Nama Rek : Honorarium Tim Pengadaan Barang dan Jasa

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juli	3	Pembayaran honor tim pengadaan barang dan jasa	JKPLK 2	475,000		475,000
		<b>Jumlah</b>		<b>475,000</b>		

**Validasi Data Kepegawaian**

No.Rek : 1.20.1.20.06.30.22.5.2.1.01.01

Nama Rek : Honorarium Panitia Pelaksana Kegiatan

Tanggal	Uraian		Ref	D (Rp)	K (Rp)	S (Rp)
1	2		4	5	6	7
2010						
April	5	Pembayaran honor panitia pelaksana kegiatan	JKPLK 2	3,775,000		3,775,000
Juli		Pembayaran honor panitia pelaksana kegiatan		3,775,000		7,550,000
		<b>Jumlah</b>		<b>7,550,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.22.5.2.2.01.01

Nama Rek : Belanja ATK

Tanggal	Uraian		Ref	D (Rp)	K (Rp)	S (Rp)
1	2		4	5	6	7
2010						
April	5	Pembelian alat tulis kantor	JKPLK 2	933,200		933,200
		<b>Jumlah</b>		<b>933,200</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.22.5.2.2.06.02

Nama Rek : Belanja Penggandaan

Tanggal	Uraian		Ref	D (Rp)	K (Rp)	S (Rp)
1	2		4	5	6	7
2010						
April	5	biaya fotokopi dan lain-lain	JKPLK 2	2,348,500		2,348,500
		<b>Jumlah</b>		<b>2,348,500</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.19.5.2.1.01.01

Nama Rek : Honorarium Panitia Pelaksana Kegiatan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	Pembayaran honor panitia pelaksana kegiatan	JKPLK 2	600,000		600,000
Juli		Pembayaran honor panitia pelaksana kegiatan		600,000		1,200,000
		<b>Jumlah</b>		<b>1,200,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.19.5.2.1.01.04

Nama Rek : Honorarium/Uang Pengganti Transport PNS

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juli		Pembayaran honor/uang pengganti transport PNS	JKPLK 2	490,000		490,000
		<b>Jumlah</b>		<b>490,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.19.5.2.2.01.01

Nama Rek : Belanja ATK

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	Pembelian alat tulis kantor	JKPLK 2	4,428,550		4,428,550
		<b>Jumlah</b>		<b>4,428,550</b>		

No.Rek : 1.20.1.20.06.30.19.5.2.2.01.05

Nama Rek : Belanja Peralatan Kebersihan dan Bahan Pembersih

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	pembelian peralatan dan bahan pembersih	JKPLK 2	380,000		380,000
		<b>Jumlah</b>		<b>380,000</b>		

No.Rek : 1.20.1.20.06.30.19.5.2.2.06.02

Nama Rek : Belanja Penggandaan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
April	5	Biaya fotokopi dan lain-lain	JKPLK 2	347,200		347,200
Juli		Biaya fotokopi dan lain-lain		347,200		694,400
		<b>Jumlah</b>		<b>347,200</b>		

No.Rek : 1.20.1.20.06.30.19.5.2.2.11.02

Nama Rek : Belanja Makanan dan Minuman Rapat

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juli		Biaya konsumsi rapat	JKPLK 2	1,750,000		1,750,000
		<b>Jumlah</b>		<b>1,750,000</b>		

No.Rek : 1.20.1.20.06.30.19.5.2.3.12.12

Nama Rek : Belanja Modal Smart Mark Reader (SMR)

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juli		Pembelian SMR	JKPLK 2	375,000		375,000
		<b>Jumlah</b>		<b>375,000</b>		

**Penyusunan Rencana Pembinaan Karir PNS**

No.Rek : 1.20.1.20.06.30.01.5.2.1.01.01

Nama Rek : Honorarium Panitia Pelaksana Kegiatan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juni	3	Pembayaran panitia pelaksana kegiatan	JKPLK 2	1,350,000		1,350,000
Juli		Pembayaran panitia pelaksana kegiatan		7,050,000		8,400,000
		<b>Jumlah</b>		<b>8,400,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.01.5.2.1.01.03

Nama Rek : Honorarium Tenaga Ahli/Instruktur/Narasumber PNS

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juni	3	Pembayaran tenaga ahli/instruktur/narasumber PNS	JKPLK 2	2,190,000		2,190,000
		<b>Jumlah</b>		<b>2,190,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.01.5.2.1.03.01

Nama Rek : Uang Lembur PNS

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juni	3	Pembayaran uang lembur PNS	JKPLK 2	300,000		300,000
		<b>Jumlah</b>		<b>300,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.01.5.2.2.01.01

Nama Rek : Belanja ATK

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juni	3	Pembelian alat tulis kantor	JKPLK 2	398,300		398,300
		<b>Jumlah</b>		<b>398,300</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.01.5.2.2.01.02

Nama Rek : Belanja Dokumen/adm tender

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juni	3	Pembiayaan dokumen/ adm tender	JKPLK 2	400,000		400,000
		<b>Jumlah</b>		<b>400,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.01.5.2.2.06.02

Nama Rek : Belanja Penggandaan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juni	3	Biaya fotokopi da lain-lain	JKPLK 2	300,000		300,000
		<b>Jumlah</b>		<b>300,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.01.5.2.2.11.02

Nama Rek : Belanja Makanan dan Minuman Rapat

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juni	3	Biaya konsumsi rapat	JKPLK 2	512,500		512,500
		<b>Jumlah</b>		<b>512,500</b>	0.00	

No.Rek : 1.20.1.20.06.30.01.5.2.2.11.02

Nama Rek : Honorarium Panitia Pelaksana Kegiatan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Juni	3	Pembayaran panitia pelaksana kegiatan	JKPLK 2	5,555,000		5,555,000
		<b>Jumlah</b>		<b>5,555,000</b>	0.00	

**Seleksi Penerimaan CPNS**

No.Rek : 1.20.1.20.06.30.02.5.2.1.01.01

Nama Rek : Honorarium Panitia Pelaksana Kegiatan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7	
2010						
Mei	3	Pembayaran honor panitia pelaksana kegiatan	JKPLK 2	13,000,000		13,000,000
		<b>Jumlah</b>		<b>13,000,000</b>	<b>0.00</b>	

**Penataan Sistem Administrasi Kenaikan Pangkat Otomatis PNS**

No.Rek : 1.20.1.20.06.30.04.5.2.1.01.01

Nama Rek : Honorarium Panitia Pelaksana Kegiatan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Pembayaran honor panitia pelaksana kegiatan	JKPLK 2	5,440,000		5,440,000
Juli		Pembayaran honor panitia pelaksana kegiatan		800,000		6,240,000
		<b>Jumlah</b>		<b>6,240,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.04.5.2.1.01.03

Nama Rek : Honorarium Tenaga Ahli/Instruktur/Narasumber

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Pembayaran honor tenaga ahli/instruktur/ narasumber	JKPLK 2	150,000		150,000
		<b>Jumlah</b>		<b>150,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.04.5.2.1.03.01

Nama Rek : Uang lembur

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Pembayaran Uang lembur	JKPLK 2	300,000		300,000
		<b>Jumlah</b>		<b>300,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.04.5.2.2.01.01

Nama Rek : Belanja ATK

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Pembelian alat tulis kantor	JKPLK 2	300,000		300,000
		<b>Jumlah</b>		<b>300,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.04.5.2.2.06.02

Nama Rek : Belanja Penggandaan

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Biaya fotokopi dan lain-lain	JKPLK 2	870,000		870,000
		<b>Jumlah</b>		<b>870,000</b>	0.00	

No.Rek : 1.20.1.20.06.30.04.5.2.2.11.02

Nama Rek : Belanja Makanan dan Minuman Rapat

Tanggal		Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1		2	4	5	6	7
2010						
Mei	3	Biaya konsumsi rapat	JKPLK 2	2,092,500		2,092,500
		<b>Jumlah</b>		<b>2,092,500</b>	0.00	

**Pengembangan PNS Melalui Jabatan Fungsional**

No.Rek : 1.20.1.20.06.30.20.5.2.1.01.01  
 Nama Rek : Honorarium Panitia Pelaksana Kegiatan

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
3	Pembayaran panitia pelaksana kegiatan	JKPLK 2	4,200,000		4,200,000
	<b>Jumlah</b>		<b>4,200,000</b>	<b>0.00</b>	

No.Rek : 1.20.1.20.06.30.20.5.2.2.01.01  
 Nama Rek : Belanja ATK

Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
3	Pembelian alat tulis kantor	JKPLK 2	599,500		599,500
	<b>Jumlah</b>		<b>599,500</b>		

No.Rek : 1.20.1.20.06.30.20.5.2.2.06.02  
 Nama Rek : Belanja Penggandaan

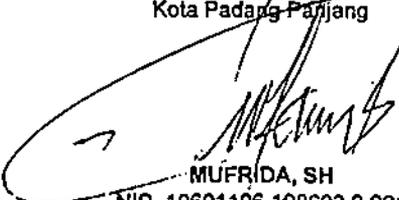
Tanggal	Uraian	Ref	D (Rp)	K (Rp)	S (Rp)
1	2	4	5	6	7
2010					
3	Biaya fotokopi dan lain-lain	JKPLK 2	900,000		900,000
	<b>Jumlah</b>		<b>900,000</b>		

**PEMERINTAH KOTA PADANG PANJANG**  
**BADAN KEPEGAWAIAN DAERAH**  
**LAPORAN REALISASI "ANGGARAN PENDAPATAN DAN BELANJA"**  
 Untuk tahun yang berakhir sampai dengan 31 Desember 2010

( Dalam Rupiah )

Kode	URAIAN	Anggaran Setelah Perubahan	Realisasi S.D		SISA LEBIH (KURANG)
			SEMESTER II	%	
1	2	3	4	5	6
<b>1</b>	<b>Pendapatan</b>				
<b>1.1</b>	<b>Pendapatan Asli Daerah</b>				
1.1	Hasil Pajak Daerah	-	-		-
1.2	Hasil Retribusi Daerah	-	-		-
	- Pendapatan Restribusi Sampah	-	-		-
	- Pendapatan Restribusi Penyedotan Tinja	-	-		-
1.3	Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan	-	-		-
1.4	Lain- lain Pendapatan Asli Daerah yang Sah	-	-		-
<b>2</b>	<b>Dana Perimbangan</b>				
2.1	Bagi Hasil Pajak/Bukan Pajak	-	-		-
2.2	Dana Alokasi Umum	-	-		-
2.3	Dana Alokasi Khusus	-	-		-
<b>3</b>	<b>Lain- lain Pendapatan Daerah yang Sah</b>				
3.1	Pendapatan Hibah	-	-		-
3.2	Dana Darurat	-	-		-
3.3	Dana Bagi Hasil Pajak dari Prop. Dan Pemda Lainnya	-	-		-
3.4	Dana Penyesuaian dan Otonomi Khusus	-	-		-
3.5	Bantuan Keuangan dari Prop./Pemda Lainnya	-	-		-
	<b>Jumlah</b>				
<b>2</b>	<b>Belanja Daerah</b>	<b>11,806,243,696</b>	<b>10,258,239,338</b>	<b>86.89</b>	<b>-1,548,004,358</b>
<b>2.1</b>	<b>Belanja Tidak Langsung</b>	<b>7,518,633,696</b>	<b>6,874,648,727</b>	<b>91.43</b>	<b>-643,984,969</b>
1.1	Belanja Pegawai	7,518,633,696	6,874,648,727	91.43	(643,984,969)
1.2	Belanja Bunga	-	-		-
1.3	Belanja Subsidi	-	-		-
1.4	Belanja Hibah	-	-		-
1.5	Belanja Bantuan Sosial	-	-		-
1.6	Belanja Bagi Hasil Kpd Prop./Kab/Kota	-	-		-
1.7	Belanja Bantuan Keuangan Kpd Prop./Kota/Desa	-	-		-
1.8	Belanja Tidak Terduga	-	-		-
<b>2.2</b>	<b>Belanja Langsung</b>	<b>4,287,610,000</b>	<b>3,383,590,611</b>	<b>78.92</b>	<b>-904,019,389</b>
2.1	Belanja Pegawai	1,804,390,000	1,231,136,750	68.23	(573,253,250)
2.2	Belanja Barang dan Jasa	2,287,920,000	1,963,613,861	85.83	(324,306,139)
		-	-		-
<b>2.3</b>	<b>Belanja Modal</b>	<b>195,300,000</b>	<b>188,840,000</b>	<b>96.69</b>	<b>(6,460,000)</b>
	Belanja Tanah	-	-		-
	Belanja Peralatan dan Mesin	193,300,000	186,840,000	96.66	(6,460,000)
	Belanja Gedung dan Bangunan	-	-		-
	Belanja Jalan, Irigasi dan Jaringan	-	-		-
	Belanja Modal Lainnya	2,000,000	2,000,000	100.00	-
	<b>Surplus/ Defisit</b>	<b>(11,806,243,696)</b>	<b>(10,258,239,338)</b>	<b>86.89</b>	<b>1,548,004,358</b>

Mengetahui  
 Kepala Badan Kepegawaian, Pendidikan dan Pelatihan Daerah  
 Kota Padang Panjang

  
 MUFRIDA, SH  
 NIP. 19601106 198603 2 001

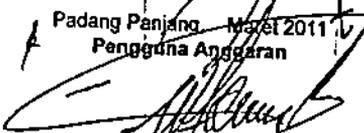
**PEMERINTAH KOTA PADANG PANJANG**  
**NERACA**  
**BADAN KEPEGAWAIAN PENDIDIKAN DAN PELATIHAN DAERAH KOTA PADANG PANJANG**  
**PER 31 DESEMBER TAHUN 2010 DAN TAHUN 2009**

Uraian	Jumlah		( Dalam Rupiah ) Kenaikan	
	Tahun 2010	Tahun 2009	( Penurunan ) Tahun 2010	
			Jumlah	%
<b>ASET</b>				
<b>ASET LANCAR</b>				
Kas	-	-	-	-
Kas di Bendahara Penerima	-	-	-	-
Kas di Bendahara Pengeluaran	763,296	100,351,187	(99,587,891)	(99.24)
Piutang				
Piutang Restribusi	-	-	-	-
Piutang Lain- lain	-	-	-	-
Persediaan	5,751,890	4,849,152	902,738	18.62
<b>Jumlah</b>	<b>6,515,186</b>	<b>105,200,339</b>	<b>(98,685,153)</b>	<b>(93.81)</b>
<b>I ASET TETAP</b>	<b>2,012,339,500</b>	<b>2,138,361,500</b>	<b>(126,022,000)</b>	<b>(5.89)</b>
1 Tanah	-	-	-	-
2 Peralatan dan Mesin				
Alat- alat Berat	1,023,900,500	1,224,422,500	(200,522,000)	(16.38)
Alat- alat Angkutan	-	-	-	-
Alat- alat Bengkel	122,236,000	340,600,000	(218,364,000)	(178.64)
Alat Pertanian dan Perikanan	-	-	-	-
Alat- alat Kantor dan Rumah Tangga	835,278,500	805,852,500	29,426,000	3.65
Alat Studio dan Alat Komunikasi	66,386,000	77,970,000	(11,584,000)	(14.86)
Alat Ukur	-	-	-	-
Alat- alat Kedokteran	-	-	-	-
Alat Laboratorium	-	-	-	-
Alat Keamanan	-	-	-	-
3 Gedung dan Bangunan				
Bangunan dan Gedung	988,439,000	913,939,000	74,500,000	8.15
Bangunan Monumen	988,439,000	913,939,000	74,500,000	8.15
4 Jalan, Irigasi dan Jaringan				
Jalan dan Jembatan	-	-	-	-
Bangunan Air ( irigasi )	-	-	-	-
Instalasi	-	-	-	-
Jaringan	-	-	-	-
<b>II ASET TETAP LAINNYA</b>	<b>(464,858,630)</b>	<b>(522,458,600)</b>	<b>57,599,970</b>	<b>(11.02)</b>
1 Buku dan Perpustakaan	7,998,000	5,998,000	2,000,000	33.34
2 Barang Bercorak Kesenian/Kebudayaan	-	-	-	-
3 Hewan/Ternak dan Tumbuhan	-	-	-	-
4 Konstruksi Dalam Pengerjaan	-	-	-	-
Konstruksi Dalam Pengerjaan	-	-	-	-
Akumulasi Penyusutan Aset Tetap	-	-	-	-
Akumulasi Penyusutan Aset Tetap	(472,856,630)	(528,456,600)	55,599,970	(10.52)
<b>III ASET LAINNNYA</b>	<b>59,468,750</b>	<b>-</b>	<b>59,468,750</b>	<b>-</b>
Tagihan Penjualan Angsuran	-	-	-	-
Tagihan Tuntutan Ganti Kerugian Daerah	-	-	-	-
Kemitraan Dengan Pihak Ketiga	-	-	-	-
Aset Tak Berwujud	-	-	-	-
Aset Lain- Lainnya	59,468,750	-	59,468,750	0.00
<b>JUMLAH ASET</b>	<b>1,613,464,806</b>	<b>1,721,103,239</b>	<b>(107,638,433)</b>	<b>(6.25)</b>
<b>KEWAJIBAN</b>				
<b>KEWAJIBAN JANGKA PENDEK</b>				
Utang Perhitungan Pihak Ketiga	763,296	-	763,296	-
Utang Muka dari Kas Daerah	-	18,516,954,742	(18,516,954,742)	(100.00)
Pendapatan Diterima Di Muka/Pendapatan yang Ditangguhkan	-	-	-	-
Utang Jangka Pendek Lainnya	5,163,294	62,000	5,101,294	8.227.89
<b>Jumlah</b>	<b>5,926,590</b>	<b>18,517,016,742</b>	<b>(18,511,090,152)</b>	<b>(99.97)</b>

<b>EKUITAS DANA</b>				
<b>EKUITAS DANA LANCAR</b>				
SILPA				
Cadangan Piutang	(10,258,239,338)	(18,416,603,555)	8,158,364,217	(44.30)
Cadangan Persediaan	-	-	-	-
Dana yg disediakan utk pembyr utang jk pndk	5,751,890	4,849,152	902,738	18.62
	(5,163,294)	(62,000)	(5,101,294)	8,227.89
<b>Jumlah</b>	<b>(10,257,650,742)</b>	<b>(18,411,816,403)</b>	<b>8,154,165,661</b>	<b>(44.29)</b>
<b>EKUITAS DANA INVESTASI</b>				
Diinvestasikan dalam Aset Tetap	1,547,480,870	1,609,804,900	(62,424,030)	(3.88)
Diinvestasikan Dalam Aset Lainnya	59,468,750	5,998,000	53,470,750	891.48
<b>JUMLAH EKUITAS DANA INVESTASI</b>	<b>1,606,949,620</b>	<b>1,615,802,900</b>	<b>(8,953,280)</b>	<b>(0.55)</b>
<b>EKUITAS DANA UNTUK DIKONSOLIDASI</b>				
RK PPKD	10,258,239,338			
Jumlah Ekuitas Dana Untuk Dikonsolidasi	10,258,239,338	✓	-	-
<b>JUMLAH EKUITAS DANA</b>	<b>1,607,538,218</b>	<b>(16,795,913,503)</b>	<b>18,403,451,719</b>	<b>(109.57)</b>
<b>JUMLAH KEWAJIBAN DAN EKUITAS DANA</b>	<b>1,613,464,806</b>	<b>1,721,103,239</b>	<b>(107,638,433)</b>	<b>(6.25)</b>

Padang Panjang, Maret 2011

Pengguna Anggaran



MUFRIDA, SH

NIP. 19601106 198602 2 001

BADAN KEPEGAWAJIAN, PENDIDIKAN DAN PELATIHAN DAERAH KOTA PADANG PANJANG  
TAHUN ANGGARAN 2010

KODE REK	URAIAN	JUMLAH ANGGARAN BELANJA (Rp)				REALISASI BELANJA (Rp)				Bertambah (Berkurang) 11=(10-6)	%
		B. PEGAWAI	B. BRG&JASA	B. MODAL	TOTAL	B. PEGAWAI	B. BRG&JASA	B. MODAL	TOTAL		
1	2	3	4	5	6=3+4+5	7	8	9	10=(7+8+9)	12	
1.20.1.20.06.00.00.5	BELANJA	9,323,023,696	2,287,920,000	195,300,000	11,806,243,696	8,103,785,477	1,963,613,861	188,840,000	10,258,239,338	(1,548,004,358)	86.89
1.20.1.20.06.00.00.5.1	BELANJA TIDAK LANGSUNG	7,518,633,696	-	-	7,518,633,696	6,874,648,727	-	-	6,874,648,727	(643,984,969)	91.43
1.20.1.20.06.00.00.5.1.1.01	Gaji dan Tunjangan	8,249,633,696	-	-	8,249,633,696	5,739,398,727	-	-	5,739,398,727	(2,510,234,969)	69.54
1.20.1.20.06.00.00.5.1.1.01.01	Gaji Pokok PNS/Uang Representasi	4,926,677,616	-	-	4,926,677,616	4,532,704,233	-	-	4,532,704,233	(393,973,383)	92.00
1.20.1.20.06.00.00.5.1.1.01.02	Tunjangan Keuangan	291,070,830	-	-	291,070,830	279,973,904	-	-	279,973,904	(11,096,926)	96.19
1.20.1.20.06.00.00.5.1.1.01.03	Tunjangan Jabatan	185,445,000	-	-	185,445,000	178,870,000	-	-	178,870,000	(6,575,000)	96.38
1.20.1.20.06.00.00.5.1.1.01.04	Tunjangan Fungsional	3,120,000	-	-	3,120,000	3,300,000	-	-	3,300,000	180,000	105.77
1.20.1.20.06.00.00.5.1.1.01.05	Tunjangan Fungsional Umum	498,330,000	-	-	498,330,000	421,685,000	-	-	421,685,000	(76,645,000)	84.62
1.20.1.20.06.00.00.5.1.1.01.06	Tunjangan Beras	276,596,250	-	-	276,596,250	271,927,260	-	-	271,927,260	(4,668,990)	98.31
1.20.1.20.06.00.00.5.1.1.01.07	Tunjangan PPH/Tunjangan Khusus	68,210,000	-	-	68,210,000	61,184,112	-	-	61,184,112	(7,025,888)	89.67
1.20.1.20.06.00.00.5.1.1.01.08	Pembulatan Gaji	184,000	-	-	184,000	182,097	-	-	182,097	(1,903)	98.97
	CP	-	-	-	-	(8,407,879)	-	-	(8,407,879)	(8,407,879)	
1.20.1.20.06.00.00.5.1.1.02	Tambahan Penghasilan PNS	1,269,000,000	-	-	1,269,000,000	1,135,250,000	-	-	1,135,250,000	(133,750,000)	89.48
1.20.1.20.06.00.00.5.1.1.02.01	Tambahan Penghasilan berdasarkan beban kerja	1,269,000,000	-	-	1,269,000,000	1,135,250,000	-	-	1,135,250,000	(133,750,000)	89.48
1.20.1.20.06.00.00.5.2	BELANJA LANGSUNG	1,804,390,000	2,287,920,000	195,300,000	4,287,610,000	1,231,138,750	1,963,613,861	188,840,000	3,383,592,611	(904,017,389)	78.92
1.20.1.20.06.01	Program Pelayanan Administrasi Perkantoran	97,100,000	514,632,000	2,000,000	613,732,000	69,415,000	422,946,331	2,000,000	514,361,331	(99,370,669)	83.81
1.20.1.20.06.01.01	Penyediaan Jasa Surat Menyurat	-	3,100,000	-	3,100,000	-	2,434,500	-	2,434,500	(665,500)	78.53
1.20.1.20.06.01.01.5.2.2.01	Belanja Bahan Pakai Habis	-	2,100,000	-	2,100,000	-	1,590,000	-	1,590,000	(510,000)	75.71
1.20.1.20.06.01.01.5.2.2.01.04	Belanja Perangko, Materai dan Benda Pos Lainnya	-	2,100,000	-	2,100,000	-	1,590,000	-	1,590,000	(510,000)	75.71
1.20.1.20.06.01.01.5.2.2.03	Belanja Jasa Kantor	-	1,000,000	-	1,000,000	-	644,500	-	644,500	(355,500)	64.45
1.20.1.20.06.01.01.5.2.2.03.07	Belanja Paket/Pengiriman	-	1,000,000	-	1,000,000	-	644,500	-	644,500	(355,500)	64.45
1.20.1.20.06.01.02	Penyediaan Jasa Komunikasi, Sumber Daya Air dan Listrik	-	77,000,000	-	77,000,000	-	33,593,056	-	33,593,056	(43,406,944)	43.63
1.20.1.20.06.01.02.5.2.2.03	Belanja Jasa Kantor	-	77,000,000	-	77,000,000	-	33,593,056	-	33,593,056	(43,406,944)	43.63
1.20.1.20.06.01.02.5.2.2.03.01	Belanja Telepon	-	67,400,000	-	67,400,000	-	25,774,041	-	25,774,041	(41,625,959)	38.24
1.20.1.20.06.01.02.5.2.2.03.02	Belanja Air	-	2,400,000	-	2,400,000	-	892,200	-	892,200	(1,487,800)	36.84
1.20.1.20.06.01.02.5.2.2.03.03	Belanja Listrik	-	7,200,000	-	7,200,000	-	6,888,815	-	6,888,815	(311,185)	95.85
1.20.1.20.06.01.06	Penyediaan jasa pemeliharaan dan portiran kend dinas/operasional	-	77,038,000	-	77,038,000	-	59,133,500	-	59,133,500	(17,904,500)	76.76
1.20.1.20.06.01.06.5.2.2.05	Belanja Perawatan Kendaraan Bermotor	-	77,038,000	-	77,038,000	-	59,133,500	-	59,133,500	(17,904,500)	76.76
1.20.1.20.06.01.06.5.2.2.05.01	Belanja Jasa Service	-	3,400,000	-	3,400,000	-	1,525,000	-	1,525,000	(1,875,000)	44.85
1.20.1.20.06.01.06.5.2.2.05.02	Belanja Penggantian Suku Cadang	-	30,000,000	-	30,000,000	-	19,314,500	-	19,314,500	(10,685,500)	64.38
1.20.1.20.06.01.06.5.2.2.05.03	Belanja Bahan Bakar Minyak/Gas dan Pelumas	-	41,838,000	-	41,838,000	-	37,429,000	-	37,429,000	(4,409,000)	89.48
1.20.1.20.06.01.06.5.2.2.05.05	Belanja Surat Tanda Nomor Kendaraan	-	1,800,000	-	1,800,000	-	865,000	-	865,000	(935,000)	48.06
1.20.1.20.06.01.07	Penyediaan Jasa Administrasi Keuangan	52,200,000	-	-	52,200,000	49,140,000	-	-	49,140,000	(3,060,000)	94.14
1.20.1.20.06.01.07.5.2.1.01	Honorarium PNS	43,200,000	-	-	43,200,000	40,200,000	-	-	40,200,000	(3,000,000)	93.08
1.20.1.20.06.01.07.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	43,200,000	-	-	43,200,000	40,200,000	-	-	40,200,000	(3,000,000)	93.08
1.20.1.20.06.01.07.5.2.1.03	Uang Lembur	9,000,000	-	-	9,000,000	8,940,000	-	-	8,940,000	(60,000)	99.33
1.20.1.20.06.01.07.5.2.1.03.01	Uang Lembur PNS	9,000,000	-	-	9,000,000	8,940,000	-	-	8,940,000	(60,000)	99.33
1.20.1.20.06.01.08	Penyediaan Jasa Kebersihan Kantor	-	2,078,000	-	2,078,000	-	2,058,500	-	2,058,500	(19,500)	99.18
1.20.1.20.06.01.08.5.2.2.01	Belanja Bahan Pakai Habis	-	2,078,000	-	2,078,000	-	2,058,500	-	2,058,500	(19,500)	99.18
1.20.1.20.06.01.08.5.2.2.01.05	Belanja Peralatan Kebersihan dan Bahan Pembersih	-	2,078,000	-	2,078,000	-	2,058,500	-	2,058,500	(19,500)	99.18
1.20.1.20.06.01.10	Penyediaan Alat Tulis Kantor	-	28,032,000	-	28,032,000	-	28,414,350	-	28,414,350	(382,350)	98.62
1.20.1.20.06.01.10.5.2.2.01	Belanja Bahan Pakai Habis	-	28,032,000	-	28,032,000	-	28,414,350	-	28,414,350	(382,350)	98.62
1.20.1.20.06.01.10.5.2.2.01.01	Belanja Alat Tulis Kantor	-	28,032,000	-	28,032,000	-	28,414,350	-	28,414,350	(382,350)	98.62

1	2	B. PEGAWAI	B. BRG/JASA	B. MODAL	TOTAL	B. PEGAWAI	B. BRG/JASA	B. MODAL	TOTAL	(Berkurang)	12
		3	4	5	6=3+4+5	7	8	9	10=(7+8+9)	11=(10-6)	
1.20.1.20.06.01.11	Penyediaan Barang Cetak dan Penggandaan	-	38,825,000	-	38,825,000	-	33,152,275	-	33,152,275	(3,672,725)	85.39
1.20.1.20.06.01.11.5.2.2.06	Belanja Cetak dan Penggandaan	-	38,825,000	-	38,825,000	-	33,152,275	-	33,152,275	(3,672,725)	85.39
1.20.1.20.06.01.11.5.2.2.06.01	Belanja Cetak	-	20,385,000	-	20,385,000	-	18,030,000	-	18,030,000	(4,335,000)	78.71
1.20.1.20.06.01.11.5.2.2.06.02	Belanja Penggandaan	-	18,460,000	-	18,460,000	-	17,122,275	-	17,122,275	(1,337,725)	92.75
1.20.1.20.06.01.12	Penyediaan Komponen Instalasi Listrik/Penerangan Bangunan Kantor	-	6,041,000	-	6,041,000	-	5,104,250	-	5,104,250	(936,750)	84.49
1.20.1.20.06.01.12.5.2.2.01	Belanja Bahan Pakal Habis	-	6,041,000	-	6,041,000	-	5,104,250	-	5,104,250	(936,750)	84.49
1.20.1.20.06.01.12.5.2.2.01.03	Belanja Alat Listrik dan Elektronik (lampu pijar, battery kering)	-	6,041,000	-	6,041,000	-	5,104,250	-	5,104,250	(936,750)	84.49
1.20.1.20.06.01.15	Penyediaan Bahan Bacaan dan Peraturan Perundang-undangan	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000	-	100.00
1.20.1.20.06.01.15.5.2.3.27	Belanja Modal Pengadaan Buku/Perpustakaan	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000	-	100.00
1.20.1.20.06.01.15.5.2.3.27.21	Belanja modal pengadaan buku peraturan perundang undangan	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000	-	100.00
1.20.1.20.06.01.17	Penyediaan Makanan dan Minuman	-	24,020,000	-	24,020,000	-	13,479,500	-	13,479,500	(10,540,500)	56.12
1.20.1.20.06.01.17.5.2.2.11	Belanja Makanan dan Minuman	-	24,020,000	-	24,020,000	-	13,479,500	-	13,479,500	(10,540,500)	56.12
1.20.1.20.06.01.17.5.2.2.11.02	Belanja Makanan dan Minuman Rapat	-	24,020,000	-	24,020,000	-	13,479,500	-	13,479,500	(10,540,500)	56.12
1.20.1.20.06.01.18	Rapat-Rapat Koordinasi dan Konsultasi ke Luar Daerah	-	258,600,000	-	258,600,000	-	247,576,400	-	247,576,400	(10,923,600)	95.77
1.20.1.20.06.01.18.5.2.2.15	Belanja Perjalanan Dinas	-	258,600,000	-	258,600,000	-	247,576,400	-	247,576,400	(10,923,600)	95.77
1.20.1.20.06.01.18.5.2.2.15.01	Belanja Perjalanan Dinas Dalam Daerah	-	27,500,000	-	27,500,000	-	27,300,000	-	27,300,000	(200,000)	69.27
1.20.1.20.06.01.18.5.2.2.15.02	Belanja Perjalanan Dinas Luar Daerah	-	231,000,000	-	231,000,000	-	220,276,400	-	220,276,400	(10,723,600)	85.38
1.20.1.20.06.01.19	Penyediaan Jasa Tenaga Administrasi/Teknis Perkantoran	44,900,000	-	-	44,900,000	40,275,000	-	-	40,275,000	(4,625,000)	89.70
1.20.1.20.06.01.19.5.2.1.02	Honorarium Non PNS	44,900,000	-	-	44,900,000	40,275,000	-	-	40,275,000	(4,625,000)	89.70
1.20.1.20.06.01.19.5.2.1.02.02	Honorarium Pegawai Honorar/Tidak Tetap	44,900,000	-	-	44,900,000	40,275,000	-	-	40,275,000	(4,625,000)	89.70
1.20.1.20.06.02	Program Peningkatan Sarana dan Pesisarana Aparatur	23,500,000	78,604,000	134,740,000	236,844,000	18,175,000	76,654,000	129,040,000	223,969,000	(12,975,000)	94.52
1.20.1.20.06.02.07	Pengadaan Perlengkapan Gedung Kantor	-	-	107,740,000	107,740,000	-	-	102,890,000	102,890,000	(5,150,000)	95.22
1.20.1.20.06.02.07.5.2.3.10	Belanja Modal Pengadaan Peralatan Kantor	-	-	8,150,000	8,150,000	-	-	8,950,000	8,950,000	(200,000)	97.61
1.20.1.20.06.02.07.5.2.3.10.01	Belanja Modal Pengadaan Mesin Tik	-	-	3,150,000	3,150,000	-	-	2,850,000	2,850,000	(200,000)	93.65
1.20.1.20.06.02.07.5.2.3.10.11	Belanja Modal Pengadaan Tabung Pemadam Kebakaran	-	-	8,000,000	8,000,000	-	-	6,000,000	6,000,000	-	100.00
1.20.1.20.06.02.07.5.2.3.11	Belanja Modal Pengadaan Perlengkapan Kantor	-	-	8,590,000	8,590,000	-	-	9,440,000	9,440,000	(150,000)	88.44
1.20.1.20.06.02.07.5.2.3.11.08	Belanja Genset	-	-	9,590,000	9,590,000	-	-	9,440,000	9,440,000	(150,000)	88.44
1.20.1.20.06.02.07.5.2.3.12	Belanja Modal Pengadaan Komputer	-	-	38,700,000	38,700,000	-	-	35,900,000	35,900,000	(2,800,000)	92.76
1.20.1.20.06.02.07.5.2.3.12.03	Belanja Modal Pengadaan Komputer Notebook	-	-	30,000,000	30,000,000	-	-	27,850,000	27,850,000	(2,150,000)	92.83
1.20.1.20.06.02.07.5.2.3.12.04	Belanja Modal Pengadaan Printer	-	-	8,700,000	8,700,000	-	-	8,050,000	8,050,000	(650,000)	92.53
1.20.1.20.06.02.07.5.2.3.16	Belanja Modal Pengadaan Alat Alat Studio	-	-	42,300,000	42,300,000	-	-	41,000,000	41,000,000	(1,300,000)	96.93
1.20.1.20.06.02.07.5.2.3.16.03	Belanja Modal Pengadaan Proyektor	-	-	22,000,000	22,000,000	-	-	21,750,000	21,750,000	(250,000)	88.86
1.20.1.20.06.02.07.5.2.3.16.05	Belanja Modal Pengadaan Sound System dan Lighting	-	-	20,300,000	20,300,000	-	-	19,250,000	19,250,000	(1,050,000)	94.83
1.20.1.20.06.02.07.5.2.3.17	Belanja Modal Pengadaan Alat-Alat Komunikasi	-	-	8,000,000	8,000,000	-	-	7,300,000	7,300,000	(700,000)	91.25
1.20.1.20.06.02.07.5.2.3.17.02	Belanja Modal Pengadaan Faksimil	-	-	5,000,000	5,000,000	-	-	4,850,000	4,850,000	(150,000)	97.00
1.20.1.20.06.02.07.5.2.3.17.04	Belanja Modal Pengadaan Radio HF/FM (Handy Talkie)	-	-	3,000,000	3,000,000	-	-	2,450,000	2,450,000	(550,000)	81.87
1.20.1.20.06.02.10	Pengadaan Mebeleur	1,125,000	104,000	27,000,000	28,229,000	1,125,000	104,000	28,450,000	27,879,000	(550,000)	88.03
1.20.1.20.06.02.10.5.2.1.01	Honorarium PNS	1,125,000	-	-	1,125,000	1,125,000	-	-	1,125,000	-	100.00
1.20.1.20.06.02.10.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	600,000	-	-	600,000	600,000	-	-	600,000	-	100.00
1.20.1.20.06.02.10.5.2.1.01.02	Honorarium Tim Pengadaan Barang dan Jasa	525,000	-	-	525,000	525,000	-	-	525,000	-	100.00
1.20.1.20.06.02.10.5.2.2.11	Belanja Makanan dan Minuman	-	104,000	-	104,000	-	104,000	-	104,000	-	100.00
1.20.1.20.06.02.10.5.2.2.11.02	Belanja Makanan dan Minuman Rapat	-	104,000	-	104,000	-	104,000	-	104,000	-	100.00
1.20.1.20.06.02.10.5.2.3.11	Belanja Modal Pengadaan Perlengkapan Kantor	-	-	27,000,000	27,000,000	-	-	26,450,000	26,450,000	(550,000)	97.96
1.20.1.20.06.02.10.5.2.3.11.02	Belanja Modal Pengadaan Almari	-	-	7,000,000	7,000,000	-	-	7,000,000	7,000,000	-	100.00
1.20.1.20.06.02.10.5.2.3.11.03	Belanja Modal Pengadaan Brankas	-	-	15,000,000	15,000,000	-	-	14,650,000	14,650,000	(450,000)	87.00
1.20.1.20.06.02.10.5.2.3.11.04	Belanja Modal Pengadaan Filling Kabinet	-	-	5,000,000	5,000,000	-	-	4,800,000	4,800,000	(100,000)	96.00

1	2	3	4	5	6=3+4+5	7	8	9	10=(7+8+9)	11=(10-6)	12	
1.20.1.20.06.02.22	Pemeliharaan Rutin/Berkala Gedung Kantor	1,500,000	3,500,000	-	5,000,000	1,500,000	-	2,050,000	-	3,550,000	(1,490,000)	71.90
1.20.1.20.06.02.22.5.2.1.06	Upah	1,500,000	-	-	1,500,000	1,500,000	-	-	-	1,500,000	-	100.00
1.20.1.20.06.02.30.5.2.1.06.01	Upah Jasa Pekerja	1,500,000	-	-	1,500,000	1,500,000	-	-	-	1,500,000	-	100.00
1.20.1.20.06.02.22.5.2.2.01	Belanja Bahan/Material	-	3,500,000	-	3,500,000	-	2,050,000	-	2,050,000	(1,450,000)	88.87	
1.20.1.20.06.02.30.5.2.2.02.01	Belanja Bahan Baku Bangunan	-	3,500,000	-	3,500,000	-	2,050,000	-	2,050,000	(1,450,000)	88.87	
1.20.1.20.06.02.30	Pemeliharaan Rutin/Berkala Peralatan Kantor	19,400,000	-	-	19,400,000	14,075,000	-	-	14,075,000	(5,325,000)	72.55	
1.20.1.20.06.02.30.5.2.1.06	Upah	19,400,000	-	-	19,400,000	14,075,000	-	-	14,075,000	(5,325,000)	72.55	
1.20.1.20.06.02.30.5.2.1.06.02	Upah Jasa Service	19,400,000	-	-	19,400,000	14,075,000	-	-	14,075,000	(5,325,000)	72.55	
1.20.1.20.06.02.42	Rehabilitasi Sedang/Berat Gedung Kantor	1,475,000	75,000,000	-	76,475,000	1,475,000	74,500,000	-	75,975,000	(500,000)	99.33	
1.20.1.20.06.02.42.5.2.1.01	Honorarium PNS	1,475,000	-	-	1,475,000	1,475,000	-	-	1,475,000	-	100.00	
1.20.1.20.06.02.42.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	1,000,000	-	-	1,000,000	1,000,000	-	-	1,000,000	-	100.00	
1.20.1.20.06.02.42.5.2.1.01.02	Honorarium Tim Pengadaan Barang dan Jasa	475,000	-	-	475,000	475,000	-	-	475,000	-	100.00	
1.20.1.20.06.02.42.5.2.2.02	Belanja Bahan/Material	-	75,000,000	-	75,000,000	-	74,500,000	-	74,500,000	(500,000)	99.33	
1.20.1.20.06.02.42.5.2.2.02.01	Belanja Bahan Baku Bangunan	-	75,000,000	-	75,000,000	-	74,500,000	-	74,500,000	(500,000)	99.33	
1.20.1.20.06.03	Program Peningkatan Disiplin Aparatur	950,000	82,800,000	-	83,450,000	885,000	72,358,000	-	73,243,000	(10,207,000)	87.77	
1.20.1.20.06.03.02	Pengadaan Pakalan Dinas Beserta Peralengkapannya	950,000	82,800,000	-	83,450,000	885,000	72,358,000	-	73,243,000	(10,207,000)	87.77	
1.20.1.20.06.03.02.5.2.1.01	Honorarium PNS	950,000	-	-	950,000	885,000	-	-	885,000	(65,000)	93.18	
1.20.1.20.06.03.02.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	200,000	-	-	200,000	200,000	-	-	200,000	-	100.00	
1.20.1.20.06.03.02.5.2.1.01.02	Honorarium Tim Pengadaan Barang dan Jasa	750,000	-	-	750,000	685,000	-	-	685,000	(65,000)	91.33	
1.20.1.20.06.03.02.5.2.2.12	Belanja Pakalan Dinas dan Atributnya	-	82,800,000	-	82,800,000	-	72,358,000	-	72,358,000	(10,142,000)	87.71	
1.20.1.20.06.03.02.5.2.2.12.02	Belanja Pakalan Sipil harian (PSH)	-	82,800,000	-	82,800,000	-	72,358,000	-	72,358,000	(10,142,000)	87.71	
1.20.1.20.06.04	Program Fasilitas Pindah/Purna Tugas PNS	10,150,000	602,356,000	-	612,506,000	10,150,000	549,852,900	-	560,002,900	(52,503,100)	91.43	
1.20.1.20.06.04.01	Pemulangan Pegawai yang Pensiun	-	600,000,000	-	600,000,000	-	547,500,000	-	547,500,000	(52,500,000)	91.25	
1.20.1.20.06.04.01.5.2.2.19	Belanja Pemulangan Pegawai	-	600,000,000	-	600,000,000	-	547,500,000	-	547,500,000	(52,500,000)	91.25	
1.20.1.20.06.04.01.5.2.2.19.01	Belanja Pemulangan Pegawai Pensiun Dalam Daerah	-	600,000,000	-	600,000,000	-	547,500,000	-	547,500,000	(52,500,000)	91.25	
1.20.1.20.06.04.02	Proses Pengelolaan Pengurusan Pemborhentian Pensiun PNS	10,150,000	2,358,000	-	12,508,000	10,150,000	2,352,900	-	12,502,900	(3,100)	99.88	
1.20.1.20.06.04.02.5.2.1.01	Honorarium PNS	9,650,000	-	-	9,650,000	9,650,000	-	-	9,650,000	-	100.00	
1.20.1.20.06.04.02.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	9,650,000	-	-	9,650,000	9,650,000	-	-	9,650,000	-	100.00	
1.20.1.20.06.04.02.5.2.1.03	Uang Lembur	500,000	-	-	500,000	500,000	-	-	500,000	-	100.00	
1.20.1.20.06.04.02.5.2.1.03.01	Uang Lembur PNS	500,000	-	-	500,000	500,000	-	-	500,000	-	100.00	
1.20.1.20.06.04.02.5.2.2.01	Belanja Bahan Pakal Habis	-	1,166,000	-	1,166,000	-	1,165,900	-	1,165,900	(100)	99.99	
1.20.1.20.06.04.02.5.2.2.01.01	Belanja Alat Tulis Kantor	-	1,166,000	-	1,166,000	-	1,165,900	-	1,165,900	(100)	99.99	
1.20.1.20.06.04.02.5.2.2.06	Belanja Cetak dan Penggandaan	-	575,000	-	575,000	-	572,000	-	572,000	(3,000)	99.48	
1.20.1.20.06.04.02.5.2.2.06.02	Belanja Penggandaan	-	575,000	-	575,000	-	572,000	-	572,000	(3,000)	99.48	
1.20.1.20.06.04.02.5.2.2.11	Belanja Makanan dan Minuman	-	615,000	-	615,000	-	615,000	-	615,000	-	100.00	
1.20.1.20.06.04.02.5.2.2.11.02	Belanja Makanan dan Minuman Rapat	-	615,000	-	615,000	-	615,000	-	615,000	-	100.00	
1.20.1.20.06.05	Program Peningkatan Kapasitas Sumber Daya Aparatur	20,000,000	-	-	20,000,000	13,375,000	-	-	13,375,000	(6,625,000)	66.88	
1.20.1.20.06.05.03	Bimbingan Teknis Implementasi Peraturan Perundang-undangan	20,000,000	-	-	20,000,000	13,375,000	-	-	13,375,000	(6,625,000)	66.88	
1.20.1.20.06.05.03.5.2.1.05	Belanja Kursus, Pelatihan, Sosialisasi dan Bimbingan Teknis PNS	20,000,000	-	-	20,000,000	13,375,000	-	-	13,375,000	(6,625,000)	66.88	
1.20.1.20.06.05.03.5.2.1.05.01	Belanja Kursus-kursus Singkat/Pelatihan	20,000,000	-	-	20,000,000	13,375,000	-	-	13,375,000	(6,625,000)	66.88	
1.20.1.20.06.29	Program Peningkatan Kapasitas Sumber Daya Aparatur	328,965,000	558,556,000	-	887,521,000	275,147,500	491,450,200	-	766,597,700	(120,923,300)	86.38	
1.20.1.20.06.29.01	Pendidikan dan Pelatihan Pra-Jabatan Bagi Calon PNS Daerah	246,515,000	404,595,000	-	651,110,000	218,830,000	369,826,800	-	688,656,800	(62,453,200)	90.41	
1.20.1.20.06.29.01.5.2.1.01	Honorarium PNS	242,895,000	-	-	242,895,000	215,430,000	-	-	215,430,000	(27,465,000)	88.69	
1.20.1.20.06.29.01.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	14,625,000	-	-	14,625,000	13,275,000	-	-	13,275,000	(1,350,000)	90.77	

1	2	3	4	5	6=3+4+5	7	8	9	10=(7+8+9)	11=(10-6)	12
1.20.1.20.06.29.01.5.2.1.01.02	Honorarium Tim Pengadaan Barang dan Jasa	1,425,000			1,425,000	750,000			750,000	(675,000)	52.83
1.20.1.20.06.29.01.5.2.1.01.03	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS	187,325,000			187,325,000	148,545,000			148,545,000	(20,780,000)	87.58
1.20.1.20.06.29.01.5.2.1.01.04	Honorarium/Uang Pengganti Transport PNS	59,520,000			59,520,000	54,880,000			54,880,000	(4,680,000)	92.17
1.20.1.20.06.29.01.5.2.1.06	Upah	3,620,000	-	-	3,620,000	3,400,000			3,400,000	(220,000)	93.92
1.20.1.20.06.29.01.5.2.1.06.02	Upah Jasa Service	3,620,000			3,620,000	3,400,000			3,400,000	(220,000)	93.92
1.20.1.20.06.29.01.5.2.2.01	Belanja Bahan Pakai Habis	-	47,157,000	-	47,157,000	-	41,196,750	-	41,196,750	(5,960,250)	87.38
1.20.1.20.06.29.01.5.2.2.01.01	Belanja Alat Tulis Kantor	-	44,597,000	-	44,597,000	-	38,838,000	-	38,838,000	(5,759,000)	87.09
1.20.1.20.06.29.01.5.2.2.01.03	Belanja Alat Listrik dan Elektronik (lampu pijar, battery kering)	-	1,443,000	-	1,443,000	-	1,442,500	-	1,442,500	(500)	99.87
1.20.1.20.06.29.01.5.2.2.01.05	Belanja Peralatan Kebersihan dan Bahan Pembersih	-	317,000	-	317,000	-	316,250	-	316,250	(750)	99.76
1.20.1.20.06.29.01.5.2.2.01.10	Belanja Dekorasi	-	800,000	-	800,000	-	800,000	-	800,000	(200,000)	75.00
1.20.1.20.06.29.01.5.2.2.02	Belanja Bahan Material	-	1,000,000	-	1,000,000	-	936,500	-	936,500	(63,500)	93.65
1.20.1.20.06.29.01.5.2.2.02.04	Belanja Bahan Obat Obatan	-	1,000,000	-	1,000,000	-	936,500	-	936,500	(63,500)	93.65
1.20.1.20.06.29.01.5.2.2.06	Belanja Cetak dan Penggandaan	-	19,250,000	-	19,250,000	-	14,309,550	-	14,309,550	(4,940,450)	74.34
1.20.1.20.06.29.01.5.2.2.06.02	Belanja Penggandaan	-	19,250,000	-	19,250,000	-	14,309,550	-	14,309,550	(4,940,450)	74.34
1.20.1.20.06.29.01.5.2.2.07	Belanja Sewa Rumah/Gedung/Gudang/Parkir	-	77,145,000	-	77,145,000	-	75,840,000	-	75,840,000	(1,305,000)	98.31
1.20.1.20.06.29.01.5.2.2.07.03	Belanja Sewa Gedung/kantor/tempat	-	77,145,000	-	77,145,000	-	75,840,000	-	75,840,000	(1,305,000)	98.31
1.20.1.20.06.29.01.5.2.2.11	Belanja Makanan dan Minuman	-	203,393,000	-	203,393,000	-	180,894,000	-	180,894,000	(22,499,000)	88.94
1.20.1.20.06.29.01.5.2.2.11.02	Belanja Makanan dan Minuman Rapat	-	203,393,000	-	203,393,000	-	180,894,000	-	180,894,000	(22,499,000)	88.94
1.20.1.20.06.29.01.5.2.2.17	Belanja Kursus, Pelatihan, Sosialisasi dan Bimbingan Teknis PNS	-	56,650,000	-	56,650,000	-	56,650,000	-	56,650,000	-	100.00
1.20.1.20.06.29.01.5.2.2.17.01	Belanja Kursus-Kursus Singkat/Pelatihan	-	56,650,000	-	56,650,000	-	56,650,000	-	56,650,000	-	100.00
1.20.1.20.06.29.03	Penyelenggaraan Diklat Teknis Tugas dan Fungsi Bagi PNSD	12,710,000	24,229,000	-	36,938,000	6,822,500	19,740,500	-	26,563,000	(8,378,000)	77.33
1.20.1.20.06.29.03.5.2.1.01	Honorarium PNS	6,910,000	-	-	6,910,000	6,337,500	-	-	6,337,500	(572,500)	91.71
1.20.1.20.06.29.03.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	2,375,000	-	-	2,375,000	2,375,000	-	-	2,375,000	-	100.00
1.20.1.20.06.29.03.5.2.1.01.02	Honorarium Tim Pengadaan Barang dan Jasa	460,000	-	-	460,000	460,000	-	-	460,000	-	100.00
1.20.1.20.06.29.03.5.2.1.01.03	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS	1,275,000	-	-	1,275,000	720,000	-	-	720,000	(555,000)	56.47
1.20.1.20.06.29.03.5.2.1.01.04	Honorarium /Uang Pengganti Transport PNS	2,600,000	-	-	2,600,000	2,782,500	-	-	2,782,500	(17,500)	98.38
1.20.1.20.06.29.03.5.2.1.02	Honorarium Non PNS	5,800,000	-	-	5,800,000	2,485,000	-	-	2,485,000	(3,315,000)	42.84
1.20.1.20.06.29.03.5.2.1.02.01	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS	5,000,000	-	-	5,000,000	1,785,000	-	-	1,785,000	(3,215,000)	35.70
1.20.1.20.06.29.03.5.2.1.02.03	Honorarium /Uang Pengganti Transport Non PNS	800,000	-	-	800,000	700,000	-	-	700,000	(100,000)	87.50
1.20.1.20.06.29.03.5.2.2.01	Belanja Bahan Pakai Habis	-	2,797,000	-	2,797,000	-	2,024,500	-	2,024,500	(772,500)	72.38
1.20.1.20.06.29.03.5.2.2.01.01	Belanja Alat Tulis Kantor	-	2,217,000	-	2,217,000	-	1,624,500	-	1,624,500	(592,500)	73.27
1.20.1.20.06.29.03.5.2.2.01.02	Belanja Dokumen/Administrasi Tender	-	80,000	-	80,000	-	-	-	-	(80,000)	0.00
1.20.1.20.06.29.03.5.2.2.01.03	Belanja Alat Listrik dan Elektronik (lampu pijar, battery kering)	-	120,000	-	120,000	-	-	-	-	(120,000)	0.00
1.20.1.20.06.29.03.5.2.2.01.10	Belanja Dekorasi	-	400,000	-	400,000	-	400,000	-	400,000	-	100.00
1.20.1.20.06.29.03.5.2.2.06	Belanja Cetak dan Penggandaan	-	2,170,000	-	2,170,000	-	-	-	-	(2,170,000)	0.00
1.20.1.20.06.29.03.5.2.2.06.02	Belanja Penggandaan	-	2,170,000	-	2,170,000	-	-	-	-	(2,170,000)	0.00
1.20.1.20.06.29.03.5.2.2.07	Belanja Sewa Rumah/Gedung/Gudang/Parkir	-	1,540,000	-	1,540,000	-	1,440,000	-	1,440,000	(100,000)	93.51
1.20.1.20.06.29.03.5.2.2.07.02	Belanja Sewa Gedung/kantor/tempat	-	1,540,000	-	1,540,000	-	1,440,000	-	1,440,000	(100,000)	93.51
1.20.1.20.06.29.03.5.2.2.10	Belanja Sewa Peralatan dan Peralatan Kantor	-	800,000	-	800,000	-	-	-	-	(800,000)	0.00
1.20.1.20.06.29.03.5.2.2.10.07	Belanja Sewa Sound System dan Lighting	-	800,000	-	800,000	-	-	-	-	(800,000)	0.00
1.20.1.20.06.29.03.5.2.2.11	Belanja Makanan dan Minuman	-	7,421,000	-	7,421,000	-	6,776,000	-	6,776,000	(645,000)	91.31
1.20.1.20.06.29.03.5.2.2.11.02	Belanja Makanan dan Minuman Rapat	-	7,421,000	-	7,421,000	-	6,776,000	-	6,776,000	(645,000)	91.31
1.20.1.20.06.29.02.5.2.2.17	Belanja Kursus, Pelatihan, Sosialisasi dan Bimbingan Teknis PNS	-	9,500,000	-	9,500,000	-	9,500,000	-	9,500,000	-	100.00
1.20.1.20.06.29.02.5.2.2.17.01	Belanja Kursus-Kursus Singkat/Pelatihan	-	9,500,000	-	9,500,000	-	9,500,000	-	9,500,000	-	100.00

		3	4	5	6=3+4+5	7	8	9	10=(7+8+9)	11=(10-6)	12
1.20.1.20.06.29.04	Pendidikan dan Pelatihan Fungsional Bagi PNS Daerah	37,805,000	62,771,000	-	100,576,000	22,860,000	52,623,150	-	75,483,150	(25,092,850)	75.05
1.20.1.20.06.29.04.5.2.1.01	Honorarium PNS	13,685,000	-	-	13,685,000	11,610,000	-	-	11,610,000	(2,075,000)	84.84
1.20.1.20.06.29.04.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	4,325,000	-	-	4,325,000	4,325,000	-	-	4,325,000	-	100.00
1.20.1.20.06.29.04.5.2.1.01.02	Honorarium Tim Pengadaan Barang dan Jasa	480,000	-	-	480,000	480,000	-	-	480,000	-	100.00
1.20.1.20.06.29.04.5.2.1.01.04	Honorarium / Uang Pengganti Transport PNS	8,900,000	-	-	8,900,000	8,825,000	-	-	8,825,000	(2,075,000)	76.69
1.20.1.20.06.29.04.5.2.1.02	Honorarium Non PNS	24,120,000	-	-	24,120,000	11,250,000	-	-	11,250,000	(12,870,000)	48.64
1.20.1.20.06.29.02.5.1.02.01	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS	24,120,000	-	-	24,120,000	11,250,000	-	-	11,250,000	(12,870,000)	48.64
1.20.1.20.06.29.04.5.2.2.01	Belanja Bahan Pakai Habis	-	16,803,000	-	16,803,000	-	13,924,000	-	13,924,000	(2,879,000)	62.87
1.20.1.20.06.29.04.5.2.2.01.01	Belanja Alat Tulis Kantor	-	16,228,000	-	16,228,000	-	13,524,000	-	13,524,000	(2,704,000)	83.34
1.20.1.20.06.29.04.5.2.2.01.02	Belanja Dokumen/Administrasi Tender	-	175,000	-	175,000	-	-	-	-	(175,000)	0.00
1.20.1.20.06.29.04.5.2.2.01.10	Belanja Dekorasi	-	400,000	-	400,000	-	400,000	-	400,000	-	100.00
1.20.1.20.06.29.04.5.2.2.02	Belanja Bahan Material	-	450,000	-	450,000	-	-	-	-	(450,000)	0.00
1.20.1.20.06.29.04.5.2.2.02.04	Belanja Bahan Obat-obatan	-	450,000	-	450,000	-	-	-	-	(450,000)	0.00
1.20.1.20.06.29.04.4.2.2.06	Belanja Cetak dan Penggandaan	-	2,800,000	-	2,800,000	-	1,404,150	-	1,404,150	(1,395,850)	50.15
1.20.1.20.06.29.04.5.2.2.06.02	Belanja Penggandaan	-	2,800,000	-	2,800,000	-	1,404,150	-	1,404,150	(1,395,850)	50.15
1.20.1.20.06.29.04.5.2.2.07	Belanja Sewa Rumah/Gedung/Gudang/Parkir	-	4,120,000	-	4,120,000	-	4,120,000	-	4,120,000	-	100.00
1.20.1.20.06.29.04.5.2.2.07.02	Belanja Sewa Gedung/kantor/tempat	-	4,120,000	-	4,120,000	-	4,120,000	-	4,120,000	-	100.00
1.20.1.20.06.29.04.5.2.2.11	Belanja Makanan dan Minuman	-	19,598,000	-	19,598,000	-	14,173,000	-	14,173,000	(5,423,000)	72.33
1.20.1.20.06.29.04.5.2.2.11.02	Belanja Makanan dan Minuman Rapat	-	19,598,000	-	19,598,000	-	14,173,000	-	14,173,000	(5,423,000)	72.33
1.20.1.20.06.29.04.5.2.2.17	Belanja Kursus, Pelatihan, Sosialisasi dan Bimbingan Teknis PNS	-	19,000,000	-	19,000,000	-	19,000,000	-	19,000,000	-	100.00
1.20.1.20.06.29.04.5.2.2.17.01	Belanja Kursus-Kursus Singkat/Pelatihan	-	19,000,000	-	19,000,000	-	19,000,000	-	19,000,000	-	100.00
1.20.1.20.06.29.05	Pelaksanaan Ujian Sertifikasi Keahlian Barang Dan Jasa	31,935,000	66,962,000	-	98,897,000	24,635,000	49,259,750	-	73,894,750	(23,002,250)	74.72
1.20.1.20.06.29.05.2.1.01	Honorarium PNS	31,935,000	-	-	31,935,000	24,635,000	-	-	24,635,000	(7,300,000)	77.14
1.20.1.20.06.29.05.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	4,325,000	-	-	4,325,000	4,325,000	-	-	4,325,000	-	100.00
1.20.1.20.06.29.05.2.1.01.02	Honorarium Tim Pengadaan Barang dan Jasa	480,000	-	-	480,000	480,000	-	-	480,000	-	100.00
1.20.1.20.06.29.05.2.1.01.03	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS	17,550,000	-	-	17,550,000	12,240,000	-	-	12,240,000	(5,310,000)	69.74
1.20.1.20.06.29.05.2.1.01.04	Honorarium / Uang Pengganti Transport PNS	9,600,000	-	-	9,600,000	8,070,000	-	-	8,070,000	(1,530,000)	84.08
1.20.1.20.06.29.05.2.2.01	Belanja Bahan Pakai Habis	-	17,215,000	-	17,215,000	-	13,134,000	-	13,134,000	(2,081,000)	67.51
1.20.1.20.06.29.05.2.2.01.01	Belanja Alat Tulis Kantor	-	16,582,000	-	16,582,000	-	14,734,000	-	14,734,000	(1,828,000)	88.68
1.20.1.20.06.29.05.2.2.01.02	Belanja Dokumen/Administrasi Tender	-	120,000	-	120,000	-	-	-	-	(120,000)	0.00
1.20.1.20.06.29.05.2.2.01.03	Belanja Alat Listrik dan Elektronik (lampu pias, battery kering)	-	133,000	-	133,000	-	-	-	-	(133,000)	0.00
1.20.1.20.06.29.05.2.2.01.10	Belanja Dekorasi	-	400,000	-	400,000	-	400,000	-	400,000	-	100.00
1.20.1.20.06.29.05.2.2.06	Belanja Cetak dan Penggandaan	-	3,850,000	-	3,850,000	-	675,750	-	675,750	(3,174,250)	17.55
1.20.1.20.06.29.05.2.2.06.02	Belanja Penggandaan	-	3,850,000	-	3,850,000	-	675,750	-	675,750	(3,174,250)	17.55
1.20.1.20.06.29.05.2.2.07	Belanja Sewa Rumah/Gedung/Gudang/Parkir	-	5,880,000	-	5,880,000	-	2,880,000	-	2,880,000	(2,600,000)	60.70
1.20.1.20.06.29.05.2.2.07.02	Belanja Sewa Gedung/kantor/tempat	-	5,880,000	-	5,880,000	-	2,880,000	-	2,880,000	(2,600,000)	60.70
1.20.1.20.06.29.05.2.2.10	Belanja Sewa Peralengkapan dan Peralatan Kantor	-	1,800,000	-	1,800,000	-	-	-	-	(1,800,000)	0.00
1.20.1.20.06.29.05.2.2.10.01	Belanja Sewa Meja Kursi	-	1,000,000	-	1,000,000	-	-	-	-	(1,000,000)	0.00
1.20.1.20.06.29.05.2.2.10.07	Belanja Sewa Sound System dan Lighting	-	800,000	-	800,000	-	-	-	-	(800,000)	0.00
1.20.1.20.06.29.05.2.2.11	Belanja Makanan dan Minuman	-	19,417,000	-	19,417,000	-	11,570,000	-	11,570,000	(7,847,000)	69.59
1.20.1.20.06.29.05.2.2.11.02	Belanja Makanan dan Minuman Rapat	-	19,417,000	-	19,417,000	-	11,570,000	-	11,570,000	(7,847,000)	69.59
1.20.1.20.06.29.05.2.2.17	Belanja Kursus, Pelatihan, Sosialisasi dan Bimbingan Teknis PNS	-	19,000,000	-	19,000,000	-	19,000,000	-	19,000,000	-	100.00
1.20.1.20.06.29.05.2.2.17.01	Belanja Kursus-Kursus Singkat/Pelatihan	-	19,000,000	-	19,000,000	-	19,000,000	-	19,000,000	-	100.00

1	2	3	4	5	6=3+4+5	7	8	9	10=(7+8+9)	11=(10-6)	12
1.20.1.20.06.30	Program Pembiayaan dan Pengembangan Aparatur	1,232,795,000	144,536,000	88,560,000	1,435,891,000	747,108,750	-118,911,780	87,800,000	823,820,530	(512,070,470)	84.34
1.20.1.20.06.30.01	Penyusunan Rencana Pembiayaan Kerja PNS	20,350,000	4,094,000	-	24,444,000	15,770,000	3,770,200	-	19,540,200	(4,903,800)	79.94
1.20.1.20.06.30.01.5.2.1.01	Honorarium PNS	19,650,000	-	-	19,650,000	15,140,000	-	-	15,140,000	(4,510,000)	77.05
1.20.1.20.06.30.01.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	10,200,000	-	-	10,200,000	9,200,000	-	-	9,200,000	(1,000,000)	90.20
1.20.1.20.06.30.01.5.2.1.01.03	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS	8,450,000	-	-	8,450,000	5,940,000	-	-	5,940,000	(3,510,000)	62.88
1.20.1.20.06.30.01.5.2.1.03	Uang Lembur	700,000	-	-	700,000	630,000	-	-	630,000	(70,000)	90.00
1.20.1.20.06.30.01.5.2.1.03.01	Uang Lembur PNS	700,000	-	-	700,000	630,000	-	-	630,000	(70,000)	90.00
1.20.1.20.06.30.01.5.2.2.01	Belanja Bahan Pakai Habis	-	1,911,000	-	1,911,000	-	1,595,200	-	1,595,200	(315,800)	83.47
1.20.1.20.06.30.01.5.2.2.01.01	Belanja Alat Tulis Kantor	-	798,000	-	798,000	-	785,200	-	785,200	(800)	99.90
1.20.1.20.06.30.01.5.2.2.01.02	Belanja Dokumen/Administrasi Tender	-	1,115,000	-	1,115,000	-	800,000	-	800,000	(315,000)	71.75
1.20.1.20.06.30.01.5.2.2.08	Belanja Cetak dan Penggandaan	-	645,000	-	645,000	-	637,500	-	637,500	(7,500)	98.84
1.20.1.20.06.30.01.5.2.2.08.02	Belanja Penggandaan	-	645,000	-	645,000	-	637,500	-	637,500	(7,500)	98.84
1.20.1.20.06.30.01.5.2.2.11	Belanja Makanan dan Minuman	-	1,538,000	-	1,538,000	-	1,537,500	-	1,537,500	(500)	99.97
1.20.1.20.06.30.01.5.2.2.11.02	Belanja Makanan dan Minuman Rapat	-	1,538,000	-	1,538,000	-	1,537,500	-	1,537,500	(500)	99.97
1.20.1.20.06.30.02	Seleksi Penerimaan Calon PNS	238,765,000	82,093,000	-	318,848,000	229,004,000	71,453,600	-	300,457,600	(18,390,400)	94.23
1.20.1.20.06.30.02.5.2.1.01	Honorarium PNS	133,390,000	-	-	133,390,000	128,275,000	-	-	128,275,000	(7,115,000)	94.67
1.20.1.20.06.30.02.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	132,930,000	-	-	132,930,000	125,815,000	-	-	125,815,000	(7,115,000)	94.65
1.20.1.20.06.30.02.5.2.1.01.02	Honorarium Tim Pengadaan Barang dan Jasa	480,000	-	-	480,000	480,000	-	-	480,000	-	100.00
1.20.1.20.06.30.02.5.2.1.02	Honorarium Non PNS	100,000,000	-	-	100,000,000	99,369,000	-	-	99,369,000	(631,000)	99.37
1.20.1.20.06.30.02.5.2.1.02.01	Honorarium Tenaga Ahli/Instruktur/Narasumber	100,000,000	-	-	100,000,000	99,369,000	-	-	99,369,000	(631,000)	99.37
1.20.1.20.06.30.02.5.2.1.03	Uang Lembur	3,375,000	-	-	3,375,000	3,360,000	-	-	3,360,000	(15,000)	99.56
1.20.1.20.06.30.02.5.2.1.03.01	Uang Lembur PNS	3,375,000	-	-	3,375,000	3,360,000	-	-	3,360,000	(15,000)	99.56
1.20.1.20.06.30.02.5.2.2.01	Belanja Bahan Pakai Habis	-	4,115,000	-	4,115,000	-	3,993,600	-	3,993,600	(121,400)	97.05
1.20.1.20.06.30.02.5.2.2.01.01	Belanja Alat Tulis Kantor	-	4,034,000	-	4,034,000	-	3,993,600	-	3,993,600	(40,400)	99.00
1.20.1.20.06.30.02.5.2.2.01.02	Belanja Dokumen/Administrasi Tender	-	81,000	-	81,000	-	-	-	-	(81,000)	0.00
1.20.1.20.06.30.02.5.2.2.03	Belanja Jasa Kantor	-	28,200,000	-	28,200,000	-	28,200,000	-	28,200,000	-	100.00
1.20.1.20.06.30.02.5.2.2.03.12	Belanja Jasa Cleaning Service	-	8,700,000	-	8,700,000	-	8,700,000	-	8,700,000	-	100.00
1.20.1.20.06.30.02.5.2.2.03.14	Belanja Jasa Publikasi	-	17,500,000	-	17,500,000	-	17,500,000	-	17,500,000	-	100.00
1.20.1.20.06.30.02.5.2.2.06	Belanja Cetak dan Penggandaan	-	4,375,000	-	4,375,000	-	4,372,500	-	4,372,500	(2,500)	99.94
1.20.1.20.06.30.02.5.2.2.06.02	Belanja Penggandaan	-	4,375,000	-	4,375,000	-	4,372,500	-	4,372,500	(2,500)	99.94
1.20.1.20.06.30.02.5.2.2.07	Belanja Sewa	-	10,000,000	-	10,000,000	-	-	-	-	(10,000,000)	0.00
1.20.1.20.06.30.02.5.2.2.07.03	Belanja Sewa Ruang Rapat/Pertemuan	-	10,000,000	-	10,000,000	-	-	-	-	(10,000,000)	0.00
1.20.1.20.06.30.02.5.2.2.11	Belanja Makanan dan Minuman	-	37,393,000	-	37,393,000	-	36,887,500	-	36,887,500	(505,500)	98.65
1.20.1.20.06.30.02.5.2.2.11.02	Belanja Makanan dan Minuman Rapat	-	37,393,000	-	37,393,000	-	36,887,500	-	36,887,500	(505,500)	98.65
1.20.1.20.06.30.04	Pemataan Sistem Administrasi Kenaikan Pangkat Otomatis PNS	13,500,000	8,943,000	-	20,443,000	13,140,000	6,910,650	-	20,050,650	(392,350)	98.08
1.20.1.20.06.30.04.5.2.1.01	Honorarium PNS	12,750,000	-	-	12,750,000	12,420,000	-	-	12,420,000	(330,000)	97.41
1.20.1.20.06.30.04.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	12,450,000	-	-	12,450,000	12,270,000	-	-	12,270,000	(180,000)	98.55
1.20.1.20.06.30.04.5.2.1.01.03	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS	300,000	-	-	300,000	150,000	-	-	150,000	(150,000)	50.00
1.20.1.20.06.30.04.5.2.1.03	Uang Lembur	750,000	-	-	750,000	720,000	-	-	720,000	(30,000)	96.00
1.20.1.20.06.30.04.5.2.1.03.01	Uang Lembur PNS	750,000	-	-	750,000	720,000	-	-	720,000	(30,000)	96.00
1.20.1.20.06.30.04.5.2.2.01	Belanja Bahan Pakai Habis	-	655,000	-	655,000	-	643,650	-	643,650	(11,350)	98.27
1.20.1.20.06.30.04.5.2.2.01.01	Belanja Alat Tulis Kantor	-	655,000	-	655,000	-	643,650	-	643,650	(11,350)	98.27
1.20.1.20.06.30.04.5.2.2.06	Belanja Cetak dan Penggandaan	-	3,000,000	-	3,000,000	-	3,000,000	-	3,000,000	-	100.00
1.20.1.20.06.30.04.5.2.2.06.02	Belanja Penggandaan	-	3,000,000	-	3,000,000	-	3,000,000	-	3,000,000	-	100.00
1.20.1.20.06.30.04.5.2.2.11	Belanja Makanan dan Minuman	-	3,288,000	-	3,288,000	-	3,287,000	-	3,287,000	(21,000)	99.36
1.20.1.20.06.30.04.5.2.2.11.02	Belanja Makanan dan Minuman Rapat	-	3,288,000	-	3,288,000	-	3,287,000	-	3,287,000	(21,000)	99.36



	3	4	5	6=3+4+5	7	8	9	10=(7+8+9)	11=(10-6)	12		
1.20.1.20.06.30.21.5.2.2.06	Belanja Cetak dan Penggandaan		875,000		875,000	-	-	875,000	-	875,000	100,00	
1.20.1.20.06.30.21.5.2.2.06.02	Belanja Penggandaan		875,000		875,000			875,000		875,000	100,00	
1.20.1.20.06.30.22.5.2.1.01	Validasi Data Kepegawaian		18,600,000	6,884,000	-	25,484,000	16,805,250	6,639,100	-	23,444,350	(2,039,650)	92,00
1.20.1.20.06.30.22.5.2.1.01.01	Honorarium PNS		18,600,000	-	-	18,600,000	16,805,250	-	-	18,805,250	(1,794,750)	90,35
1.20.1.20.06.30.22.5.2.1.01.01.01	Honorarium Panitia Pelaksana Kegiatan		18,600,000			18,600,000	16,805,250			18,805,250	(1,794,750)	90,35
1.20.1.20.06.30.22.5.2.2.01	Belanja Bahan Pakai Habis		-	2,188,000	-	2,188,000	-	2,184,100	-	2,184,100	(1,900)	99,91
1.20.1.20.06.30.22.5.2.2.01.01	Belanja Alat Tulis Kantor		-	2,188,000	-	2,188,000	-	2,184,100	-	2,184,100	(1,900)	99,91
1.20.1.20.06.30.22.5.2.2.06	Belanja Cetak dan Penggandaan		-	4,698,000	-	4,698,000	-	4,455,000	-	4,455,000	(243,000)	94,63
1.20.1.20.06.30.22.5.2.2.06.02	Belanja Penggandaan		-	4,698,000	-	4,698,000	-	4,455,000	-	4,455,000	(243,000)	94,63
1.20.1.20.06.30.27.5.2.1.01	Pembangunan/Pengembangan Sistem Informal Kepeg (SAPX)		18,750,000	7,585,000	1,600,000	24,935,000	10,785,000	4,577,900	1,550,000	18,912,800	(8,022,200)	87,83
1.20.1.20.06.30.27.5.2.1.01.01	Honorarium PNS		4,950,000			4,950,000	4,200,000	-	-	4,200,000	(750,000)	84,85
1.20.1.20.06.30.27.5.2.1.01.01.01	Honorarium Panitia Pelaksana Kegiatan		4,950,000			4,950,000	4,200,000			4,200,000	(750,000)	84,85
1.20.1.20.06.30.27.5.2.1.02	Honorarium Non PNS		10,800,000	-	-	10,800,000	6,585,000	-	-	6,585,000	(4,215,000)	60,97
1.20.1.20.06.30.27.5.2.1.02.01	Honorarium Tenaga Ahli/Instruktur/ Narasumber		7,200,000			7,200,000	4,000,000			4,000,000	(3,200,000)	55,56
1.20.1.20.06.30.27.5.2.1.02.03	Honorarium/Uang Pengganti Transport Non PNS		3,600,000			3,600,000	2,585,000			2,585,000	(1,015,000)	71,61
1.20.1.20.06.30.27.5.2.2.01	Belanja Bahan Pakai Habis		-	1,590,000	-	1,590,000	-	1,589,000	-	1,589,000	(1,000)	99,94
1.20.1.20.06.30.27.5.2.2.01.01	Belanja Alat Tulis Kantor		-	1,590,000	-	1,590,000	-	1,589,000	-	1,589,000	(1,000)	99,94
1.20.1.20.06.30.27.5.2.2.06	Belanja Cetak dan Penggandaan		-	245,000	-	245,000	-	240,800	-	240,800	(4,200)	98,29
1.20.1.20.06.30.27.5.2.2.06.02	Belanja Penggandaan		-	245,000	-	245,000	-	240,800	-	240,800	(4,200)	98,29
1.20.1.20.06.30.27.5.2.2.07	Belanja Sewa Rumah/Gedung/Gudang/Parkir		-	5,400,000	-	5,400,000	-	2,500,000	-	2,500,000	(2,900,000)	48,30
1.20.1.20.06.30.27.5.2.2.07.02	Belanja Sewa Rumah/Gedung/Kantor/Tempat		-	5,400,000	-	5,400,000	-	2,500,000	-	2,500,000	(2,900,000)	48,30
1.20.1.20.06.30.27.5.2.2.11	Belanja Makanan dan Minuman		-	350,000	-	350,000	-	248,000	-	248,000	(102,000)	70,86
1.20.1.20.06.30.27.5.2.2.11.02	Belanja Makanan dan Minuman Rapat		-	350,000	-	350,000	-	248,000	-	248,000	(102,000)	70,86
1.20.1.20.06.30.27.5.2.3.12	Belanja Modal Pengadaan Komputer		-	-	1,600,000	1,600,000	-	1,550,000	-	1,550,000	(50,000)	96,88
1.20.1.20.06.30.27.5.2.3.12.06	Belanja Modal Pengadaan Monitor/Display		-	-	1,600,000	1,600,000	-	1,550,000	-	1,550,000	(50,000)	96,88
1.20.1.20.06.34	Program Pendidikan dan Kadinasan		90,930,000	306,736,000	-	397,666,000	76,880,500	231,440,650	-	308,321,150	(89,344,850)	77,53
1.20.1.20.06.34.02	Pendidikan Penjurangan Struktural		90,930,000	306,736,000	-	397,666,000	76,880,500	231,440,650	-	308,321,150	(89,344,850)	77,53
1.20.1.20.06.34.02.5.2.1.01	Honorarium PNS		89,940,000	-	-	89,940,000	78,220,500	-	-	78,220,500	(13,719,500)	84,78
1.20.1.20.06.34.02.5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan		3,800,000			3,800,000	1,850,000			1,850,000	(1,950,000)	48,68
1.20.1.20.06.34.02.5.2.1.01.02	Honorarium Tim Pengadaan Barang dan Jasa		1,600,000			1,600,000	750,000			750,000	(1,050,000)	41,67
1.20.1.20.06.34.02.5.2.1.01.03	Honorarium Tenaga Ahli/Instruktur/Narasumber PNS		66,380,000			66,380,000	61,155,500			61,155,500	(5,224,500)	82,13
1.20.1.20.06.34.02.5.2.1.01.04	Honorarium/Uang Pengganti Transport PNS		17,960,000			17,960,000	12,485,000			12,485,000	(5,495,000)	69,40
1.20.1.20.06.34.02.5.2.1.06	Upah		990,000	-	-	990,000	660,000	-	-	660,000	(330,000)	66,67
1.20.1.20.06.34.02.5.2.1.06.02	Upah Jasa Service		990,000			990,000	660,000			660,000	(330,000)	66,67
1.20.1.20.06.34.02.5.2.2.01	Belanja Bahan Pakai Habis		-	7,858,000	-	7,858,000	-	6,608,500	-	6,608,500	(1,249,500)	84,10
1.20.1.20.06.34.02.5.2.2.01.01	Belanja Alat Tulis Kantor		-	5,711,000	-	5,711,000	-	4,845,500	-	4,845,500	(765,500)	84,60
1.20.1.20.06.34.02.5.2.2.01.03	Belanja Alat Listrik dan Elektronik (lampu pijar, battery kering)		-	1,310,000	-	1,310,000	-	838,000	-	838,000	(472,000)	63,97
1.20.1.20.06.34.02.5.2.2.01.05	Belanja Peralatan Kebersihan dan Bahan Pembersih		-	237,000	-	237,000	-	225,000	-	225,000	(12,000)	94,64
1.20.1.20.06.34.02.5.2.2.01.10	Belanja Dekorasi		-	600,000	-	600,000	-	600,000	-	600,000	-	100,00
1.20.1.20.06.34.02.5.2.2.02	Belanja Bahan/Material		-	400,000	-	400,000	-	251,000	-	251,000	(149,000)	62,75
1.20.1.20.06.34.02.5.2.2.02.04	Belanja Bahan Obat-Obatan		-	400,000	-	400,000	-	251,000	-	251,000	(149,000)	62,75
1.20.1.20.06.34.02.5.2.2.08	Belanja Cetak dan Penggandaan		-	6,125,000	-	6,125,000	-	5,724,900	-	5,724,900	(400,100)	93,47
1.20.1.20.06.34.02.5.2.2.08.02	Belanja Penggandaan		-	6,125,000	-	6,125,000	-	5,724,900	-	5,724,900	(400,100)	93,47
1.20.1.20.06.34.02.5.2.2.07	Belanja Sewa Rumah/Gedung/Gudang/Parkir		-	45,000,000	-	45,000,000	-	29,700,000	-	29,700,000	(15,300,000)	66,00
1.20.1.20.06.34.02.5.2.2.07.02	Belanja Sewa Gedung/Kantor/Tempat		-	45,000,000	-	45,000,000	-	29,700,000	-	29,700,000	(15,300,000)	66,00

SKPD : BKPPD KOTA PADANG PANJANG  
 DAFTAR : HUTANG JANGKA PENDEK  
 PADA : PER 31 DESEMBER 2010

NO.	URAIAN	BULAN	UNIT	HARGA SATUAN	JUMLAH	KETERANGAN
1	Rekening listrik	November 2010	1	Rp. 772,195.00	Rp. 772,195.00	Belum dibayar s/d 31 Desember 2010 karena ketidakterediaan anggaran di rekening tersebut. Dibayar pada bulan Januari 2011
		Desember 2010	1	Rp. 862,335.00	Rp. 862,335.00	
		Januari 2011	1	Rp. 817,915.00	Rp. 817,915.00	
2	Rekening telepon	Januari 2011	1	Rp. 2,594,349.00	Rp. 2,594,349.00	
3	Rekening air	Januari 2011	1	Rp. 116,500.00	Rp. 116,500.00	
<b>Jumlah</b>					<b>Rp. 5,163,294.00</b>	

Lampiran H

Padang Panjang, Maret 2011  
 KEPALA BKD KOTA PADANG PANJANG



MUFRIDA, SH  
 NIP. 19601106 198603 2 001

**DAFTAR AKTIVA TETAP DAN PENYUSUTAN**  
**Per 31 Desember 2010**  
**Badan Kepegawaian Pendidikan dan Pelatihan Daerah Kota Padang Panjang**

No	Jenis Aset	Tahun Perolehan	Jml Unit	Harga Perolehan 31 Desember 2009	MUTASI ASET 2010		Harga Perolehan	Nilai %	Akumulasi Penyusutan	MUTASI Penyusutan 2010		Akumulasi Penyusutan	Nilai Buku per	
					Penambahan	Pengurangan	31 Desember 2010	Penyusutan	31 Desember	Penambahan	Pengurangan	31 Desember	31 Desember	31 Desember 2010
							(5+6-7)		2009					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1	Tanah	-	-	-	-	-	-	-	-	-	-	-	-	
2	Peralatan dan Mesin	2005	-	536,853,000	-	306,193,250	230,659,750	20	107,370,600	107,370,600	306,193,250	(91,452,050)	322,111,800	
		2006	-	43,200,000	-	-	43,200,000	20	1,16,010,600	8,640,000	-	124,650,600	(81,450,600)	
		2007	-	57,153,000	-	20,950,000	36,203,000	20	127,441,200	11,430,600	12,570,000	126,301,800	(90,098,800)	
		2008	-	250,965,000	-	-	250,965,000	20	177,634,200	50,193,000	-	227,827,200	23,137,800	
		2009	-	336,251,500	-	-	336,251,500	20	-	67,250,300	-	67,250,300	269,001,200	
		2010	-	-	188,090,000	-	188,090,000	20	-	-	-	-	188,090,000	
3	Bangunan dan Gedung	2009	-	913,939,000	74,500,000	-	988,439,000	2	-	18,278,780	-	18,278,780	970,160,220	
4	Jaringan jaringan dan irigasi	-	-	-	-	-	-	-	-	-	-	-	-	
5	Aset Tetap Lainnya	2008	-	3,000,000	-	-	3,000,000	-	-	-	-	-	3,000,000	
		2009	-	2,998,000	-	-	2,998,000	-	-	-	-	-	2,998,000	
		2010	-	-	2,000,000	-	2,000,000	-	-	-	-	-	2,000,000	
6	Konstruksi dalam pengerjaan	-	-	-	-	-	-	-	-	-	-	-	-	
7	Aset Lain lain	2010	-	-	59,468,750	-	59,468,750	-	-	-	-	-	59,468,750	
	Jumlah			2,144,359,500	324,058,750	327,143,250	2,141,275,000	-	528,456,600	263,163,280	318,763,250	472,856,630	1,668,418,370	

No. Urut	Golongan	Kode Bidang Barang	Nama Bidang Barang	Jumlah Barang						Jml s/d 2010	Jumlah hrg dlm Ribuan ( Rp )						Jml hrg s/d 2010	Keterangan
				2005	2006	2007	2008	2009	2010		2005	2006	2007	2008	2009	2010		
01	01	01	Tanah	1	1	1	1	1	1	1	-	-	-	-	-	-	-	Ek. Dep. Sos (DPPKAD)
02	02		Peralatan dan Mesin															
		02	Alat beaer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		03	Alat angkutan	9	9	9	10	10	11	6	155.600.000	155.600.000	155.600.000	340.600.000	340.600.000	340.600.000	219.900.000	Dikurangi Nilai Penghapusan
		04	Alat bengkel dan alat ukur	-	-	-	-	-	-	-	-	-	-	-	-	-	-	SK. WAKO. No. 024/266/WAKO
		05	Alat pertanian dan peternakan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	dan Berita Acara No. 900/07/-
																		DPPKAD-ASET/V-10
		06	Alat kantor dan rumah tangga	167	293	317	407	841	863	822	380.308.000	423.508.000	459.336.000	525.301.000	805.852.500	944.392.500	835.084.250	Jml 6 Unit Nilai=120.700.000
																		SA, Dikurangi Jmb 48 Unit/Unit
		07	Alat Studio dan Komunikasi	1	1	3	3	17	19	18	945.000	945.000	22.270.000	22.270.000	77.970.000	126.270.000	74.135.000	Nilai Rp. 109.208.350
		08	Alat kedokteran	-	-	-	-	-	-	-	-	-	-	-	-	-	-	SA, Dikurangi Jmb 2 Unit
		09	Alat laboratorium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nilai = Rp. 52.134.000
		10	Alat keamanan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	03		Gedung dan Bangunan															
		11	Bangunan gedung	1	1	1	1	1	1	1	370.044.000	370.044.000	370.044.000	370.044.000	913.939.000	988.439.000	988.439.000	
		12	Bangunan monumen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	04		Jalan, Irigasi dan Jaringan															
		13	Jalan dan Jembatan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		14	Bangunan air / irigasi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		15	Instalasi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		16	Jaringan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	05		Aset Tetap Lainnya															
		17	Buku perpustakaan	-	39	39	39	50	73	73	-	3.000.000	3.000.000	3.000.000	5.998.000	7.998.000	7.998.000	
		18	Barang bercorak kegenian / kebud.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		19	Hewan ternak dan tumbuhan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	06		Konstruksi dalam pengerjaan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nilai Penghapusan sebesar Rp. 282.142.350-
			<b>Total</b>	<b>179</b>	<b>344</b>	<b>370</b>	<b>461</b>	<b>920</b>	<b>968</b>	<b>921</b>	<b>906.897.000</b>	<b>953.097.000</b>	<b>1.010.250.000</b>	<b>1.261.215.000</b>	<b>2.144.359.500</b>	<b>2.407.699.500</b>	<b>2.125.555.250</b>	<b>Total Nilai Aset Th.2010</b>

Mengetahui :  
 An. KEPALA BAIKAN KEPEDAWAN DAERAH  
 KOTA PADANG PANJANG  
 Sekretaris  
  
**MARTONI, S. Sos, M.Si**  
 Pemata Tk.I NIP.19730304 199308 1 001

Padang Panjang, 4 Februari 2011  
 PEMBANTU BENDAHARA PENGELUARAN BARANG

  
**ARNAN**  
 NIP.19650417 198612 1 001

**REKAPITULASI DAFTAR MUTASI BARANG  
MILIK KOTA PADANG PANJANG**

No. Urut	Col	Kode Bidang Barang	Nama Bidang Barang	Keadaan 31 Desember 2009		Mutasi/Perubahan selama 2 Jan 2010 s/d 31 Desember 2010				Keadaan 31 Desember 2010		Ket.							
				Jumlah Barang	Jumlah Harga	Berkurang		Bertambah		Jlh Barang	Jlh Harga								
						Jlh Barang	Jlh Harga	Jlh Barang	Jlh Harga										
1	2	3	4	5	6	7	8	9	10	11	12	13							
1	01	01	TANAH	1	Unit	-	-	-	-	1	Unit	-							
2	02	-	PERALATAN DAN MESIN	-	-	-	-	-	-	-	-	-							
	03	03	Alat-alat Angkutan	-	-	-	-	-	-	-	-	-							
			1. Kendaraan Roda 4	-	-	-	-	-	-	-	-	-							
			- Mitsubishi Kuda	1	Unit	110.000.000	1	110.000.000	-	-	Unit	0 Pencatatan Nilai Aset Dialihkan ke Bag. Umum Setda ko-berita Acara No.900/07/DPP/KAD-ASET/V-2010							
			- Mini Bus Mitsubishi Colt.T.120 (BA 2714 N)	1	Unit	-	1	-	-	-	Unit	0 Telah Penghapusan/Pelelangan SK.Wako No.024/266/-WAKO-PP/2010 Tgl.14 Oktober 2010							
			- Mini Bus Toyota Kijang/ Innova (BA 19 N)	1	Unit	185.000.000	-	-	-	1	Unit	185.000.000							
			2. Kendaraan Roda 2	-	-	-	-	-	-	-	-	0							
			- Honda (BA 7568 N, 7669 N, 7574 N, 7505 NE, 7521 NE, 7570 NE, 7503 NF, 7509 NF)	8	Unit	45.600.000	3	10.700.000	-	-	5	Unit	34.900.000						
	02	06	Alat Kantor dan Rumah Tangga	-	-	-	-	-	-	-	-	0							
			Mesin Ketik	7	Buah	13.818.000	6	9.923.000	1	Unit	2.950.000	2	Buah	6.845.000	0 Telah Penghapusan SK.Wako No.024/266/WAKO-PP/10				
			Lemari Fille	11	Buah	13.780.000	-	-	-	-	-	11	Buah	13.780.000	1 KB				
			Lemari Kayu/ arsip	10	Buah	20.354.000	-	-	-	-	-	2	Buah	7.000.000	12	Buah	27.354.000	4 RR	
			Lemari sak kayu	2	Buah	1.890.000	1	945.000	-	-	-	1	Buah	945.000	1	Buah	945.000	0 Telah Penghapusan SK.Wako No.024/266/WAKO-PP/10	
			Filing Kabinet/ besi	6	Buah	6.180.000	-	-	-	-	-	2	Buah	4.900.000	8	Buah	11.080.000	4 RR	
			Brankas	1	Buah	394.000	1	394.000	1	Unit	14.550.000	1	Buah	14.550.000	1	Buah	14.550.000	0 Telah Penghapusan SK.Wako No.024/266/WAKO-PP/10	
			Papan White board	4	Buah	1.000.000	-	-	-	-	-	4	Buah	1.000.000	1	Buah	1.000.000	1 RB	
			Papan Tulis	1	Buah	221.000	1	221.000	-	-	-	-	-	-	0	Buah	-	0 Telah Penghapusan SK.Wako No.024/266/WAKO-PP/10	
			Tempat tidur	14	Buah	2.205.000	14	2.205.000	-	-	-	-	-	-	0	Buah	-	0 Telah Penghapusan SK.Wako No.024/266/WAKO-PP/10	
			Kursi tamu	2	Set	5.145.000	-	-	-	-	-	2	Set	5.145.000	1	Set	5.145.000	1 Set RR	
			Kursi sandaran tinggi	3	Buah	10.244.000	-	-	-	-	-	3	Buah	10.244.000	-	-	-	-	
			Kursi sandaran rendah	33	Buah	21.284.000	2	1.280.000	-	-	-	31	Buah	20.004.000	1	Buah	20.004.000	0 Telah Penghapusan SK.Wako No.024/266/WAKO-PP/10	
			Kursi Rapat/Susun	57	Buah	19.500.000	-	-	-	-	-	57	Buah	19.500.000	7	Buah	19.500.000	7 RR	
			Kursi Lipat	23	Buah	-	-	-	-	-	-	23	Buah	-	4	Buah	-	4 RR	
			Kasur	100	Buah	19.320.000	-	-	-	-	-	100	Buah	19.320.000	20	bh	19.320.000	20 bh RB	
			Bantal	90	Buah	1.300.000	-	-	-	-	-	90	Buah	1.300.000	20	bh	1.300.000	20 bh RB	
			Selamat	88	Buah	5.350.000	-	-	-	-	-	88	Lembar	5.350.000	-	-	-	-	
			Sperai	85	Buah	4.550.000	-	-	-	-	-	85	Lembar	4.550.000	10	lbr	4.550.000	10 lbr RB	
			Sarung bantal	85	Lbr	200.000	-	-	-	-	-	85	Lembar	200.000	10	lbr	200.000	10 lbr RB	
			Gorden dan karpet	1	Paket	26.756.500	-	-	-	-	-	1	Paket	26.756.500	B	-	-		
			Meja tulis 1/2 Biro	44	Buah	54.037.000	-	-	-	-	-	44	Buah	54.037.000	12	RR	54.037.000	12 RR	
			Meja tulis Biro	11	Buah	25.731.000	2	9.292.000	-	-	-	9	Buah	22.439.000	1	Buah	22.439.000	0 Telah Penghapusan SK.Wako No.024/266/WAKO-PP/10	
			Meja rapat	19	Buah	24.253.000	-	-	-	-	-	19	Buah	24.253.000	7	RR	24.253.000	7 RR	
			Meja komputer	4	Buah	1.418.000	-	-	-	-	-	4	Buah	1.418.000	RR	4	Buah	1.418.000	RR
			Lemari pakaian / kecil	45	Buah	26.428.000	2	-	-	-	-	43	Buah	26.428.000	23	RR	26.428.000	23 RR	
			Jam dinding	2	Buah	47.000	-	-	-	-	-	2	Buah	47.000	-	-	-	-	
			Mesin Penghancur kertas (merk.Dino)	1	Unit	3.900.000	-	-	-	-	-	1	Unit	3.900.000	RR	1	Unit	3.900.000	RR
			Komputer	20	Unit	172.837.000	7	69.787.500	1	Unit	8.350.000	14	Unit	111.399.500	1	Unit	111.399.500	0 Telah Penghapusan SK.Wako No.024/266/WAKO-PP/10 (Jml 7 Unit, Nilai = Rp.69.787.500)	
			Monitor LCD	2	Unit	8.200.000	-	-	-	-	-	1	Unit	1.550.000	3	Unit	9.750.000	-	

		Lap Top	7	Unit	94.190.000	2	13.860.000	3	Unit	36.850.000	8	Unit	117.180.000	Telah Penghapusan SK.Wako No.024/266/WAKO-PP/10
		Printer	16	Buah	21.208.000	7	7.400.750	4	Unit	8.050.000	13	Unit	21.857.250	Telah Penghapusan SK.Wako No.024/266/WAKO-PP/10
		Stabilizer	2	Buah	1.654.000	-	-	-	-	-	2	Buah	1.654.000	-
		UPS	6	Buah	6.763.000	-	-	-	-	-	6	Unit	6.763.000	-
		Jaringan	1	Paket	5.000.000	-	-	-	-	-	1	Paket	5.000.000	-
		Software SIK	2	Paket	46.500.000	-	-	-	-	-	2	Paket	46.500.000	RR
		Design Software SMR Pro dan DMS	-	-	-	-	-	1	Paket	15.800.000	1	Paket	15.800.000	B
		Program Data Kepegawalan	1	Paket	44.888.000	-	-	-	-	-	1	Paket	44.888.000	RR
		Scanner Fujitsu F1-6140	-	-	-	-	-	1	Unit	21.550.000	1	Unit	21.550.000	B
		Overhead Projektor (OHP) + Layar	1	Set	11.718.000	-	-	-	-	-	1	Set	11.718.000	-
		Waveles	1	Buah	8.505.000	-	-	-	-	-	1	Buah	8.505.000	-
		Handicam	1	Unit	7.749.000	-	-	0	-	-	1	Unit	7.749.000	-
		Server/CPU	2	Unit	21.035.000	-	-	-	-	-	2	Unit	21.035.000	-
		Tabung Racun Api	1	Unit	1.985.000	-	-	4	Unit	6.000.000	5	Unit	7.985.000	B
		Genset + kabel 10 m (merk.Firman 5000 VA)	-	-	-	-	-	1	Unit	9.440.000	1	Unit	9.440.000	B
		Mouse komputer	2	Buah	200.000	-	-	-	-	-	2	Buah	200.000	-
		Flash Disk	5	Buah	825.000	-	-	-	-	-	5	Buah	825.000	-
		Portable Disk	1	Set	1.120.000	-	-	-	-	-	1	Set	1.120.000	-
		Kalkulator	6	Buah	735.000	-	-	-	-	-	6	Buah	735.000	3 RB
		Silinger	1	(50.M)	5.000.000	-	-	-	-	-	1	(50.M)	5.000.000	-
		Merawa (uk 8 m)	2	Buah	300.000	-	-	-	-	-	2	Buah	300.000	-
		Merawa (uk 5 m)	10	Buah	800.000	-	-	-	-	-	10	Buah	800.000	-
		Lampu hias	1	Set(50m)	4.250.000	-	-	-	-	-	1	Set (50m)	4.250.000	-
		Lampu taman	4	Buah	-	-	-	-	-	-	4	Buah	-	-
		Biaya training (Non fisik)	0	-	-	-	-	-	Paket	800.000	-	Paket	800.000	-
		Honor Panitia Pengadaan SMR	0	-	-	-	-	-	-	750.000	-	-	750.000	-
02	07	Alat Studio dan Komunikasi	-	-	-	-	-	-	-	-	-	-	-	-
		Handicam (Camera ) merk.Sony DCR	1	Unit	8.250.000	-	-	-	-	-	1	Unit	8.250.000	RB
		Infocus (LCD Proyektor)	4	Unit	73.135.000	2	52.135.000	1	Unit	21.750.000	3	Unit	42.750.000	Telah Penghapusan SK.Wako No.024/266/WAKO-PP/10
		Telephone	1	Set	945.000	-	-	-	-	-	1	Set	945.000	-
		Pesawat telpon	8	Buah	1.200.000	-	-	-	-	-	8	Unit	1.200.000	-
		Mesin Faximile (Panasonic Multi Func KX-MB	-	-	-	-	-	1	Unit	4.850.000	1	Unit	4.850.000	B
		Sounsystem + DVD Player karaoke+ kabel canare	1	Set	19.350.000	0	0	1	Set	19.250.000	2	Set	38.600.000	-
		Tape recorder	1	Unit	375.000	-	-	-	-	-	1	Unit	375.000	-
		Televisi (LG 29 In +Digital + Antene parabola+2LNB	1	Set	5.900.000	-	-	-	-	-	1	Set	5.900.000	-
		Radlo HF (Handy Talkie) merk.Kenwod.	-	-	-	-	-	1	Unit	2.450.000	1	Unit	2.450.000	-
02	08	Alat Keamanan	0	-	-	-	0	0	-	-	-	-	-	-

3	03	11	<b>GEDUNG DAN BANGUNAN</b>											
			Gedung & Bangunan Lindahan DPPKAD	1	Unit	370.044.000						Tetap		
			Rehab Berat			543.895.000		1	Kontrak		Unit	913.939.000	Tetap	
			Rehab sedang (Peng.Terulis,Kanopi,Sarana-parkir).			-		1	Kontrak	74.500.000	1	Paket	74.500.000	Bertambah
4	04	-	<b>JALAN,IRIGASI DAN JARINGAN</b>											
5	05	-	<b>ASET TETAP LAINNYA</b>											
		17	Buku Perpustakaan	50	Eksp	5.998.000		23	Pkt(23bb)	2.000.000	73	Eksp	7.998.000	Bertambah
6	06	-	<b>KONSTRUKSI DALAM Pengerjaan</b>											
				924		2.144.359.500	52	282.143.250	51	-	263.340.000	921	2.125.556.250	

Mengetahui,  
 An.KEPALA BADAN KEPEGAWAIAN DAERAH  
 KOTA PADANG PANJANG  
 Sekretaris

  
**MARTONI, S.Sos,M.Si**  
 Penata Tk.I NIP.19730304 199308 1 001

Padang Panjang, 4 Februari 2011  
 PEMBANTU BENDAHARA PENGELUARAN BARANG

  
**ARMAN**  
 NIP.19650417 198612 1 001

KIB.E TAP L	NOMOR	SPESIFIKASI BARANG				PAGU ANGGARAN (Rp)	Asal/Cara Perolehan Barang			Satuan	Jumlah Barang	Harga		SPK/KONTRAK			Ket
		Kode Barang	Bidang Barang	Nama Barang	Merk/		No.Sertifikat No. Pabrik No. Chasis No. Mesin	Bahan	Ukuran			Kontrak	Kwitansi	Dari	NO.	Tanggal	
					Type												
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	02 06 01 01 03	KIB.B PER&MESIN- ALAT KANTOR- RUMAH TANGGA	-Mesin TIK (Merk.Olympia SM-18)	Olympia	SM-18	3.150.000	Besi	APBD/DPA- BKPPD	Standart (SM-18)	Unit	1 Unit	-	2.950.000	CV.Multi Karya Baru Pd.Panjang	322/3/10	29-03-2010	Baik
	02 06 01 04 12	sda	Pengadaan Meubeler/Perik.Kantor											CV.Talang Jaya Pd.Panjang	04/KPA/- Mebeler/-	12-03-2010	"
	02 06 01 04 06	sda	-Almari	kaca	-	7.000.000	Kayu/ka-		205x200x42 cm	Unit	2 Unit	7.000.000	-				"
	02 06 01 04 04	sda	-Brangkas	Cobra Chu- bbsafes	-	15.000.000	Besi	sda	600x500x475mm hd 145 berat 225kg	Unit	1 Unit	14.550.000	-	sda	BKPPD- PP/III-2010	sda	"
	02 06 01 04 04	sda	-Filling Kabinet	Awiko	-	5.000.000	Besi	sda	4 laci	Unit	2 Unit	4.900.000	-	sda	sda	sda	"
	02 06 03 05 03	sda	Pengadaan Perlengk.Komputer	Canon	Pixma IP- 3680	3.000.000	Campuran	sda	43,1x15,3x296- cm	Unit	2 Unit	2.900.000	-	CV.Dinamika Kons- truksi Pd.Panjang	04/KPA/- Pengo/- BKPPD/IV	07-04-2010	"
	02 06 03 05 03	sda	-Printer	Epson	LX 300+II U- SB	3.200.000	Campuran	sda	36,6x27,5x15,9- cm pita	Unit	1 Unit	2.800.000	-	sda	2010	sda	"
	02 06 03 05 03	sda	-Printer Kwitansi	HP Deskjet	D2566	2.500.000	Campuran	sda	flat 4800x1200-dpi	Unit	1 Unit	2.350.000	-	sda	sda	sda	"
	04 15 05 02 02	sda	Pengadaan Genset + Kabel (10m)	Firman	FPG 7800- E3	9.590.000	Besi/cmp	sda	5000 VA bensin	Unit	1 Unit	9.440.000	-	CV.Dinamika Kons- truksi Pd.Panjang	04/KPA/- Genset/BK-	30-04-2010	"
	02 06 03 05 01	sda	Pengadaan SMR (Smart Mark - Reader) : -PC Acer	Acer Aspire	M 1800	56.960.000	Campuran	sda	2 GB DDR2 Me- mory LCD 17	Unit	1 Unit	8.350.000	-	CV.Khatulistiwa Glo- bal Sarana Pd.Pan- jang	04/KPA-PM L/BKPPD- PP/SMR/IV	07-05-2010	"
	02 06 03 02 02	sda	-Notebook (Lap Top)	Acer Aspire	4741-432G- 50mn	-	Campuran	sda	2 GB DDR3 500- GB 14 inch	Unit	1 Unit	9.000.000	-	sda	sda	sda	"
	02 06 03 04 10	sda	-Scanner	Fujitsu	F1-6140	-		sda	ADF,Sensor CCD	Unit	1 Unit	21.550.000	-	sda	sda	sda	"
	02 06 03 05 07	sda	-Design Software SMR Pro dan- DMS			-	Campuran	sda		Paket	1 Paket	15.800.000	-	sda	sda	sda	"
	- - - -		-Biaya training (non fisik)			-		sda		Paket	Paket	800.000	-	sda	sda	sda	"
	- - - -		-Honorarium Pengadaan SMR			-		sda		Paket	Paket	750.000	-	sda	sda	sda	"
	02 06 02 07 01	sda	Pengadaan Tabung Pemadam- kebakaran (Racun api)	Protect 6kg	Fire	6.000.000	Besi/cmp	sda	6 kg	Paket	4 bh	6.000.000	-	CV.Ridha Padang Panjang	04/PA/PPG K-TPK/BK	22-10-2010	"
	02 06 03 02 02	sda	Pengadaan Komp. (Note Book) Lap Top	Toshiba	Intel 5460M- 2GB DDR3	30.000.000	Campuran	sda	L640D	Unit	2 Unit	27.850.000	-	CV.Sinar Berlian Padang Panjang	PPD/X-2010 04/KPA/PNB BKPPD/-PP	15-11-2010	"
	02 06 03 05 02	sda	Pengadaan Monitor LCD	Samsung	15,6	1.600.000	Campuran	sda	15,6	unit	1 unit	-	1.550.000	Toko Agam Kom- puter Pd.Panjang	28/12/2010 XI-2010	15-12-2010	"
	02 07 02 01 20	sda	-Mesin Faxinile (Merk.Panasonic)	Panasonic	Function KX MB772CX	5.000.000	Campuran	T A 2010	Power 220 V 60 Hz 4,5 A	Set	1 Set	-	4.850.000	Toko J Bros Compu- ter Padang	325/3/10	29-03-2010	"
	02 07 02 02 01	sda	Pengadaan Radio HF- Handy Talkie (HT)	Kenwod		3.000.000	Campuran	sda						Toko Afitech	099/04/2010	30-04-2010	"
	2 07 01 01 03	sda	Pengadaan LCD Proyektor	Hitachi CP- 3020	Layar Tripod 70x70	22.000.000	Campuran	sda	Hitachi CP-3020- Layar Tripod 70x70	Buah	1 Buah	-	2.450.000	Bk.Tinggi			"
	2 07 01 02 02	sda	Pengadaan Soundsystem (1 set) : -Mixer Yamaha (1unit) -Speaker 500 wt (2 bh) Stand speaker = (2 bh) -Stand mic tinggi+duduk=2 set -Wireles shure = (2 unit) -DVD Player+Mic shure+kabel= (1 Set)	Mixer Ya- maha MG	124 cx(12cni)	20.300.000	Campuran	sda	500 wat	Set	1 set	19.250.000	-	Sda	04/KPA/PP- GK/BKPPD- PP/II-2010		"

NOMOR			SPESIFIKASI BARANG			PAGU	SPK / KWITANSI			Bahan	Aseu/Cara Perolehan Barang	Ukuran Barang/ Konstruksi	Satuan	Jumlah Barang	HARGA		Ket
No Urut	Kode Barang	Register	Bidang/ Nama Barang	Merk/ Type	No. Sertifikat No. Pabrik No. Chasis No. Mesin	ANGGARAN (Rp)	Dari	No	Tanggal						Kontrak	Perolehan (sesuai SPK/ Kwitansi)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
			(KIB C) GEDUNG DAN BANGUNAN														
1	03 11 01 01 01	001	Rahabilitasi sedang Gedung Kantor BKPPD Pengadaan : Teralis, Sarana Parkir, Kanopi dll	Permanen	-	76.475.000	CV. Bandar Mas Padang Panjang	05/KPA/Rehab/BKPPD IV-2010	30-04-2010	Besi, bahu, Semen, dll	APBD	Permanen	Paket	1 Paket	Kontrak	74.500.000	-
						76.475.000										74.500.000	

Mengetahui  
 An. KEPALA BADAN KEPEGAWAIAN DAERAH  
 KOTA PADANG PANJANG  
 Sekretaris

MARTONI, S.Sos, M.Si  
 Penata Tk.I, Nip. 19730304 199308 1 001

Padang Panjang, 2 Maret 2011  
 PEMBANTU BENDAHARA PENGELUARAN BARANG

ARMAN  
 NIP.19650417 198612 1 001

	<b>Peralatan Kebersihan&amp;Bhn.Pember-</b>					
d.	Cairan pembersih lantai	Btl	1	Rp	5.500	Rp 5.500
	Cairan pembersih kaca	Btl	2	Rp	12.000	Rp 24.000
	Sapu lidi	Buah			0	0
	Keranjang sampah Bes	Buah	0		0	0
	Sapu plastik	Buah	0		0	0
	Gayung timba	Buah	0		0	0
	Alas kaki/keset	Buah	0		0	0
	Parfum wc	Btl	1		85.000	85.000
	Sapu pel	Buah	0		0	0
	Keranjang sampah kecil	Buah	0		0	0
	Handuk lap tangan	Buah	0		0	0
	Kemoceng	Buah	0		0	0
e.	Barang Akuasi					
	Materal 6000	buah	30		6.000	180.000
	Materal 3000	Buah	28		3.000	84.000
f.	Pemeliharaan Rutin Kend/BBM					
	Premium	Liter	0		0	0
						Rp5.751.890

Mengetahui :

KEPALA BADAN KEPEGAWAIAN DAERAH  
 KOTA PADANG PANJANG  
 Sekretaris  
  
 MARTONI S. Sos, M. Si  
 NIP. 19730304 199308 1 001

Padang Panjang, 12 Januari 2011  
 PEMBANTU BENDAHARA PENGELUARAN BARANG

  
 ARMAN  
 NIP. 19650417 198612 1 001