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ANALYSIS OF FINANCIAL STATEMENTS IN LOCAL CONTENT CURRICULUM DEVELOPMENT BUKITTINGGI CITY

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ABSTRACT

The preparation of financial reports is carried out in a certain period when the final period is carried out by the Bukittinggi City Education and Culture Office. The financial statements are prepared to provide an overview of the sources of funds, costs, assets, liabilities, equity, cash flows that occurred during the 2021 and 2022 periods. This research includes qualitative research with a descriptive approach. Data collection techniques through interviews and documentation. Data was analysed by triangulating data sources. The results of the study concluded that the financial statements of the local content activity development programme were carried out at the end of 2021 and 2022. From the activities carried out, it was reported that the source of funds obtained in 2021 was 235,640,000, - and for 2022 the source of general allocation funds was 135,670,000, - which included management honorarium, office stationery, computer equipment, printing materials, consumption, committee honorarium, consultancy services, and official travel. For the activity cost budget in 2021 and 2022, it is 235,640,000. The financial report used in the local content curriculum development programme only displays the source of funds and the budget for activities. Based on a statement from the Bukittinggi City Cultural Education Office, which is responsible for the local content development programme, this financial report is sufficient to be reported to the government. Because this report already includes the income from government funds used in the development of the local content curriculum in Bukittinggi City.

***Keywords**:* Financial Report, Local Content Curriculum, PKBAM, PUPB

ABSTRAK

Pembuatan laporan keuangan dilakukan dalam periode tertentu ketika periode akhir yang dilakukan oleh Dinas Pendidikan dan Kebudayaan Kota Bukittinggi. Laporan keuangan dibuat guna memberikan gambaran tentang sumber dana, biaya, aset, kewajiban, ekuitas, arus kas yang terjadi selama periode 2021 dan 2022. Penelitian ini termasuk penelitian kualitatif dengan pendekatan deskriptif. Teknik pengumpulan data melalui wawancara dan dokumentasi. Data dianalisis dengan triangulasi sumber data. Hasil penelitian disimpulkan bahwa laporan keuangan program *pengembangan* kegiatan muatan lokal dilakukan pada akhir tahun 2021 dan 2022. Dari kegiatan yang dilaksanakan dilaporkan bahwa diperoleh sumber dana pada tahun 2021 sebesar 235.640.000,- dan untuk 2022 sumber dana alokasi umum sebesar 135.670.000,- yang mencakup honorarium pengelolaan, alat tulis kantor, alat komputer, bahan cetak, konsumsi, honorarium panitia, jasa konsultansi, dan perjalanan dinas. Untuk anggaran biaya kegiatan pada 2021 dan 2022 yaitu sebesar 235.640.000,-. Laporan keuangan yang digunakan pada program pengembangan kurikulum muatan lokal ini hanya menampilkan sumber dana dan anggaran dana kegiatan saja. Berdasarkan pernyataan dari Dinas Pendidikan Kebudayaan Kota Bukittinggi yang bertanggung jawab atas program pengembangan muatan lokal ini, laporan keuangan ini sudah dikatakan cukup untuk dilaporkan kepada pihak pemerintah. Karena laporan ini sudah mencakup pendapatan dari

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dana pemerintah yang digunakan dalam pengembangan kurikulum muatan lokal di Kota Bukittinggi.

Kata Kunci: Laporan Keuangan, Kurikulum Muatan Lokal, PKBAM, PUPB

INTRODUCTION

Financial accounting standards are a set of accounting principles, procedures, methods, and techniques that govern the preparation of financial statements, especially those intended for parties outside the company, such as creditors and so on (Subroto, 2023). Based on financial accounting standards, the purpose of accounting and financial statements is basically to provide financial information of a business entity that will be used by various interested parties as a basis for making an economic decision (K & Haeruddin, 2023).

Accountability is a form of obligation to account for the success or failure of the implementation of the organisation's mission in achieving predetermined goals and objectives. In the context of implementing the APBN, each entity, both the central government, state ministries / agencies, local governments, and work units at the central government level, is required to submit an accountability report in the form of financial statements. The basic government financial statements consist of at least the Budget Realisation Report, Balance Sheet, Cash Flow Statement, and Notes to Financial Statements. Criteria for assessing the quality of financial statements according to PP. No. 71 of 2010 concerning Indonesian government accounting standards are understandable, relevant, reliable and comparable (Muna Ainun & Lestari Soraya, 2020).

The main purpose of the organisation's financial statements is basically the same as the purpose of the commercial organisation's financial statements, which is to present relevant information on the activities carried out by the organisation. However, due to differences in organisational objectives, there are differences in the users of the financial statements and the content of the financial statements (Ambarsari, 2023).

As in the city of Bukittinggi, the mayor of Bukittinggi has launched a local content curriculum programme for Minangkabau Natural Culture Character Education (PKBAM) and Bukittinggi Education Excellence Programme (PUPB) which has been implemented in all schools at the PAUD, SD, and SMP levels in the city of Bukittinggi, West Sumatra. Local content subjects aim to provide knowledge, skills, and behaviour to students so that they have a solid insight into the state of the environment and the needs of the community in accordance with the values / rules that apply in the area and support the continuity of regional development and national development (Sugianti et al., 2020).

From the programme that has been implemented, a financial report is prepared by the Bukittinggi City Education and Culture Office. With this report, it is expected to present financial information in a systematic and structured manner about the financial performance of a programme carried out. Financial statements help in providing an overview of opinions, costs, assets, liabilities, equity, and cash flow in a certain period.

With this research, it is hoped that readers will know the source of funding for an activity and its budget management in each year.

Based on the background described above, the problems in this study can be formulated, namely how is the analysis of financial statements on the development of local content programmes in Bukittinggi City?

RESEARCH METHOD

This research was conducted in Bukittinggi City, West Sumatra. The Mayor of Bukittinggi launched the establishment of local content programmes for PKBAM and PUPB since 2021. This research is a qualitative research with a descriptive approach. The data collection technique that will be used uses 2 methods, namely interviews and documentation. In this study, researchers analysed the financial statements of local content programs in the city of Bukittinggi. In this data analytical technique, researchers use the triangulation method. In this study, more use of triangulation methods and triangulation of data sources.

RESULTS AND DISCUSSION

In accordance with the research objectives that have been formulated, namely to determine the analysis of the financial statements of the development of local content programmes, then the annual budget calculation is carried out. In the PKBAM and PUPB programmes, the preparation of financial reports only consists of reports on funding sources, activity cost budgets, and consultancy service cost budgets in the field of education whose reporting is separated into two periods, namely the 2021 period and the 2022 period. The financial statements are presented as follows.

Table 1 Source of General Allocation Fund in 2021

No.	Account Code	Activity Description	Calculation Details
1.	5.1.01.03.07.0001	*Honorarium Pengelolaan*	**4.850.000,-**
2.	5.1.02.01.01.0024	*Alat Tulis Kantor*	**441.000,-**
3.	5.1.02.01.01.0025	*Alat Tulis Kantor – Cover*	**160.000,-**
4.	5.1.02.01.01.0029	*Alat Komputer*	**670.000,-**
5.	5.1.02.01.01.0026	*Bahan Cetak*	**7.869.000,-**
6.	5.1.02.01.01.0052	*Makan dan Minum*	**17.800.000,-**
7.	5.1.02.02.01.0003	*Honorarium Panitia*	**2.350.000,-**
8.	5.1.02.02.01.0030	*Jasa Kebersihan*	**1.500.000,-**
9.	5.1.02.02.09.0007	*Jasa Konsultansi*	**180.000.000,-**
10.	5.1.02.04.01.0001	*Perjalanan Dinas*	**20.000.000,-**
		Jumlah	**235.640.000,-**

Table 2 Source of General Allocation Fund in 2022

No.	Account Code	Activity Description	Calculation Details
1.	5.1.01.03.07.0001	*Honorarium Pengelolaan*	**1.920.000,-**
2.	5.1.02.01.01.0024	*Alat Tulis Kantor*	**62.000,-**
3.	5.1.02.01.01.0025	*Alat Tulis Kantor – Cover*	**210.000,-**
4.	5.1.02.01.01.0029	*Alat Komputer*	**670.000,-**

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5.	5.1.02.01.01.0026	*Bahan Cetak*	**750.000,-**
6.	5.1.02.01.01.0052	*Makan dan Minum*	**5.640.000,-**
7.	5.1.02.02.01.0003	*Honorarium Panitia*	**0,-**
8.	5.1.02.02.01.0030	*Jasa Kebersihan*	**1.500.000,-**
9.	5.1.02.02.09.0007	*Jasa Konsultansi*	**96.270.000,-**
10.	5.1.02.04.01.0001	*Perjalanan Dinas*	**25.000.000,-**
		Jumlah	**135.670.000,-**

The management of funding sources for local content development programmes is done by considering benefit-cost analysis. This analysis is a widely used methodology in analysing education budgets. This method can help decision makers make choices among alternative allocations of limited educational resources that can still be utilised properly. The unit cost at the school level is the Aggregate cost of education at the school level whether sourced from the government, parents, and the community that is spent to organise education in one academic year. By analysing costs, it is possible to determine the efficiency in the use of financial resources, the return on investment in education, and the equitable distribution of public and government expenditure on education.

Table 3 Activity Budget Draft Report Local Content Programme (PKBAM and PUPB) in 2021

No.	Activity Description	Related Parties	Output	Number of Participants	Description of Expenditure	Total Expenditure (Rp)
1.	*Penyusunan Grand Design Mulok*	*Bidang Pembinaan Dikdas*	*Grand Design Mulok dan KAK*	*-*	*-*	0,-
2.	*Rapat Intern Grand Design Mulok*	*Dinas Pendidikan dan Kebudayaan*	*Grand Design Mulok PKBAM - PUPB*	*38 orang*	*1. Snack 38 bungkus* *2. Makan 38 bungkus*	304.000,- 950.000,- **1.254.000,-**
3.	*Revisi Grand Design*	*Bidang Pembinaan Dikdas*	*Grand Design PKBAM*	*-*	*-*	0,-
4.	*Penyerahan Grand Design PKBAM ke UNP*	*Universitas Negeri Padang*	*Perjanjian Kerja Sama*	*-*	*SPPD*	**20.000.000,-**
5.	*Penyusunan Konten Kurikulum PKBAM oleh UNP*	*Universitas Negeri Padang*	*Kurikulum PKBAM*	*TIM UNP*	*Jasa Konsultansi*	**180.000.000 ,-**
6.	*Rapat Koordinasi PUPB*	*- MUI Kota Bukittinggi* *- Kemenag Kota Bukittinggi* *- DinasPendidikan*	*Grand Design PUPB*	*16 orang*	*1. Snack 16 bungkus* *2. Nasi 16 Bungkus*	128.000,- 400.000,- **528.000,-**

7.	*Penyusunan Konten PUPB*	- *Bidang Pembinaan Dikdas* - *Pengawas Sekolah* - *Pengawas PAI* - *Koordinator GPAI* - *TIM GPAI*	*Muatan PUPB danBahan Ajar*	*71 org @ 4 hari*	1. *Snack 284 bungkus* 2. *Nasi 284 bungkus* 3. *ATK* 4. *Cover* 5. *Cetak* 6. *Bahan computer* 7. *kebersihan*	2.272.000,- 7.100.000,- 441.000,- 160.000,- 7.869.000,- 670.000,- 1.500.000,- **20.012.000,-**
8.	*Revisi Konten PUPB*	- *Bidang Pembinaan Dikdas* - *TIM Revisi*	*Muatan PUPB dan Bahan ajar*	*27 org @ 1 hari*	1. *Snack 27 bungkus* 2. *Nasi 27 bungkus*	216.000,- 675.000,- **891.000,-**
9.	*FGD Mulok PKBAM dan PUPB*	- *Walikota Bukittinggi* - *LKAAM* - *Bundo Kanduang* - *PKK* - *Dinas Pendidikan dan Kebudayaan* - *TIM UNP* - *MUI* - *Kemenag*	*Kurikulum PKBAM danMuatan PUPB*	*60 orang*	1. *Snack 60bungkus* 2. *Nasi60bungkus*	480.000,- 1.500.000,- **1.980.000,-**
10.	*Perampunganku rikulum PKBAM dan PUPB*	*Bidang Dikdas*	*Kurikulum PUPB*	-	-	**0,-**
11.	*Sosialisasi 1Kurikulum PKBAM dan PUPB*	- *Bidang Dikdas* - *Kepala Sekolah* - *Pengawas Sekolah*	*Kurikulum PKBAM dan PUPB*	*95 orang*	1. *Snack 95 bungkus* 2. *NasiBungkus95 bungkus*	760.000,- 2.375.000,- **3.135.000,-**
12.	*Sosialisasi 2 Kurikulum PKBAM dan PUPB*	- *Bidang Dikdas* - *Waka Kurikulum*	*Kurikulum PKBAM dan PUPB*	*80 orang*	1. *Snack 80 bungkus*	**640.000,-**
13.	*Pengesahan Kurikulum PKBAM*	*Bidang Dikdas*	*Pengesahan*	-	*SPPD*	Include
14.	*Honorarium Pengelolaan keuangan*					**4.850.000,-**
15.	*Honorarium Panitia kegiatan*					**2.350.000,-**
Total						**235.640.000**

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Table 4 Draft budget report for education-oriented consultancy services

No.	Account Code	Activity Description	Calculations	Total
1.	5.1.02.02.09.0007	*Biaya konsultansi Penyusunan kurikulum muatan lokal PKBAM dan PUPB*	110.000.000,-	110.000.000,-
2.		*Transportasi Kegiatan FGD kurikulum muatan lokal PKBAM dan PUPB*	70.000.000,-	70.000.000,-
Total Biaya				**180.000.000,-**

Realization analysis of the draft activity budget for developing local content programs in 2021 and 2022 consists of several parts, starting from the stage of preparing the grand design for local content. The development of the local content program consists of 2, namely PKBAM and PUPB. PKBAM contains Minangkabau natural culture material, while PUPB contains religious material in the form of fiqh, aqidah akhlak, Arabic language and Nabawiyah sirah. For the budget, activities started when the local content development was planned, various activities were carried out starting from the preparation of the grand design for the mulok, an internal meeting attended by the education and culture department with 38 participants and a budget of IDR. 1,254,000,-. The activity of handing over the grand design for local PKBAM content as well as collaboration with UNP with a budget of Rp. 20,000,000,-. Curriculum content preparation activities with the UNP team and using consultation services Rp. 180,000,000,.

This curriculum content preparation activity costs a lot of money because it is a composition of study materials and part of the teaching process that students must carry out. The content of this curriculum must be adapted to student development, current developments, the aim is that the curriculum can become an educational tool that can form complete individuals with integrity in society. Apart from that, the content of this curriculum must also refer to the national curriculum which contains core competencies, basic competencies, competency achievement indicators (GPA), syllabus, modules or teaching materials, learning books and enrichment books. Meanwhile, what is meant by consultancy services are experts in the field of preparing local PKBAM and PUPB content in accordance with their respective expertise backgrounds. Service Provider from Padang State University (UNP). The PUPB coordination meeting directly involved the MUI of Bukittinggi City, the Ministry of Religion of Bukittinggi City, and the Education Office.

The use of funds in developing the PKBAM and PUPB programs as a new local content curriculum in Bukittinggi City is always recorded in the Accountability Report (LPJ). The actual use of funds in 2021 has been recorded neatly and systematically. Data regarding the use of funds was obtained from documentation from the Bukittinggi City Education and Culture Office.

Table 5 Draft Advanced Cost Budget Before the PKBAM and PUPB Local Content Curriculum is Implemented in Bukittinggi City

No.	Activity Description	Related Parties	Output	Number of Participants	Description of Expenditure	Total Expenditure (Rp)
1	*Penyusun draft kurikulum*	*Bidang Pembinaan Pendidikan Dasar*	*Grand Design Kurikulum Mulok*	-	-	**Rp 0,-**
2	*Presentasi dan diskusi Intern Disdikbud*	*1) Kadis Disdikbud* *2) Sekretaris Disdikbud* *3) Bidang Pembinaan Pendidikan Dasar* *4) Bidang PKPMP* *5) Bidang Kebudayaan* *6) Bidang PAUD- PNF* *7) Pengawas Sekolah*	*Usulan dan Masukan terhadap grand Design Kurikulum Mulok*	*1. Biaya Cetak 10 eksplar* *2. Biaya makan Minum*	10 x Rp 10.000 30 x Rp 33. 000	Rp 100.000,- Rp 660.000,- **Rp 760.000,-**
3	*Penyempurnaan Grand Design*	*Bidang Pembinaan Pendidikan Dasar*	*Grand Design Kurikulum Mulok II*	-	-	**Rp 0,-**
4	*Pemaparan*	*1) Walikota Bukittinggi* *2) Disdikbud* *3) LKAAM* *4) Bundo Kanduang* *5) UNP*	*Presentasi grand design Kurikulum Mulok*	*Include*	Include	Include
5	*Penyerahan Grand Design kepada UNP*	*Bidang Pembinaan Dikdas*	*SPK*	-	-	**Rp 0,-**
6	*Penyusunan Kurikulum Mulok SD-SMP*	*UNP*	*Kurikulum Mulok*	*SPK UNP - Disdikbud*	Rp 180.000.000,	**Rp 180.000.000**
7	*Presentasi Kurikulum Mulok*	*1) Kadis Disdikbud* *2) Sekretaris Disdikbud* *3) Bidang Pembinaan Pendidikan*	*Kurikulum Mulok :* *1) Kompetensi Inti* *2) Kompetensi dasar* *3) Indikato*	*1. Biaya Cetak 10 eksplar* *2. Biaya makan Minum*	10 x Rp 10.000 30 x Rp 33. 000	Rp 100.000,- Rp 990.000,-

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		Dasar *4) Bidang PKPMP* *5) Bidang Kebudayaan* *6) Bidang PAUD- PNF* *7) Pengawas Sekolah*	*r* *4) Silabus*			**Rp 1.090.000,-**
8	*Sosialisasi*	*1) Kadis Disdikbud* *2) Sekretaris Disdikbud* *3) Bidang Pembinaan Pendidikan Dasar* *4) Bidang PKPMP* *5) Bidang Kebudayaan* *6) Bidang PAUD- PNF* *7) Pengawas Sekolah* *8) Kepala SD* *9) Kepala SMP*	*Berita acara*	*1. Biaya Cetak 100 eksemplar* *2. Biaya Makan minum*	100 x Rp 50.000 100 x Rp 33.000	Rp 5.000.000,- Rp 3.300.000,- **Rp 8.300.000,-**
9	*Penyusunan Bahan ajar*	*1) Bidang Pembinaan dikdas* *2) Pengawas Sekolah* *3) Guru*	*Bahan ajar :* *1) Modul* *2) Power point*	*1. Biaya Cetak SD eksemplar* *2. Biaya cetak SMP* *3. Makan minum* *4. Sewa tempat*	65x6xRp 75.000 15x3xRp 75.000 115x3hrx33.000 Rp 1.480.000,-	Rp 29.250.000,- Rp3.375.000,- Rp11.385.000 Rp 1.480.000 **Rp44.010.000,-**
10	*Pelaporan Kurikulum mulok kepada Kemdndikbud*	*Bidang Pembinaan Pendidikan Dasar*	*Halaman Pengesahan*	-	-	**Rp0,-**
					Total Biaya	**Rp235.640.000,**

Regarding the realization of the bookkeeping of the use of bookkeeping funds made by the Department of Education and Culture for the curriculum development program, the implementation of expenditure bookkeeping must include proof of transactions for the funds that have been spent. Physical evidence of these transactions is useful for reporting activities as accountability for the use of funds. Based on the conclusion of the fund bookkeeping interview, the fund bookkeeping process is carried out routinely every month for 4 months from September to December. The bookkeeping process always includes physical evidence for the use of activity funds. Bookkeeping is not only done on the expenditure of funds, but also bookkeeping is done on the sources of activity funds, and bookkeeping is also reported at internal meetings.

CONCLUSIONS AND SUGGESTIONS

Based on the financial report data in Bukittinggi City above, it can be concluded that the financial reports used still do not use applicable accounting standards. Because the report made is still a recapitulation of funding sources and budget funds only. Based on the research that has been carried out, it can be concluded that local content program development activities in Bukittinggi City have run smoothly in accordance with the predetermined budget. The budget has been prepared systematically by the Department along with the number of related parties who participate in developing local content programs.

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