

# Responsibility Student Budgeting Procedure in Polytechnic Batam

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**Abstract.** This research is discuss about the procedure for making the grant implementation work programs to attract the use of budgetary procedures of Student Affairs at Polytechnic Batam Student Affairs Organization. The funds badly needed by the student organization to run all programs of work which will be carried out during a period of stewardship. Financing for the activities of the student organization is regulated in the decision of the Minister of education and culture of the Republic of Indonesia No. 155/U/98, on the organization of Student Affairs General Guidelines College and the Statute of the College. All of activity that has been carried out must be made in the report of accountability activities as accountability for the use of the grant implementation of work programs.

Keywords: implementation of work programs, procedure, financing, report of accountability activities

## Introduction

Organization of Student Affairs is a form of College activities held to the principle of, by, and for students (Sukirman, 2004:72). The organization is a vehicle and means of self-development of college students in the direction of the expansion increased insight into the science and knowledge as well as the integrity of the personality of the student. Legally student organization has had an umbrella law that guarantees his standing that is Government Regulation No. 60 of 1999 regarding the College then technically protected the decisions of the Minister of education and culture of the Republic of Indonesia No. 155/U/1998 On General guidelines Organization of Student Affairs in higher education, Student Affairs Organization intra College is a nonstructural completeness on the Organization of the College concerned. Student organization must have the Statutes/Bylaws as guidelines in carrying out the functions of the organization. Service stewardship Ormawa maximum one year from the date specified, accounting for up to 31 December of the year running. During a period of governance, student organization certainly needs the budget in running programs of work that has been

compiled over a one year period of his devotion. Financing for the activities of the student organization is regulated in article 10 Kepmendikbud RI No. 155/U/1998 on general guidelines Organization of Student Affairs in higher education

Based on the background that has been outlined above, the authors are able to identify the problem as follows:

a. that many students don't know about the procedures of accountability for the use of the budget of the Student Center.

b. the existence of differences of perception of the standard notes attached in the report the accountability of activities.

## Literature Review

According to Government Regulation No. 12 in 2012 universities which further shortened PTN is a college established and/or organized by the Government.

English According to Act No. 12 year 2012 about higher education that reads:

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a. Students can shape the Organization of Student Affairs;

b. Organization of Student Affairs at least has a function to; a) Connects students in activities to develop talents, interests, and potential students; b) Develop creativity, sensitivity, critical power, courage, and leadership, as well as a sense of nationhood; c) meets the interests and welfare of the human being; d) Develop social responsibility through community activities.

c. Organization of Student Affairs; referred to in subsection (1) is an intra College;

d. College provides facilities and infrastructure as well as funds to support the activities of the Organization of Student Affairs;

e. Other provisions concerning the Organization of Student Affairs set forth in the Statute of the College.

According to Mahmudi (2007), the state budget is an instrument of accountability over the management of public funds and the implementation of programs that are financed with public money.

According to Mustopadidjaja (2003), accountability is the end of the budget cycle, after planning and execution. Core in the accountability was evaluation, performance evaluation and accountability. In the financial account for the State entrusted the people, the Government is using the financial statements as a liability. The information contained in the financial report of the Government made to the interests of the general public, representatives of the people and the Government itself. The Government's financial reporting is supposed to present useful information for users in assessing accountability and make decisions, whether the decision of the economic, social or political.

According to the regulation of the Minister of Finance of the Republic of Indonesia No. 190/FMD. 05/2012 About Payment Procedures in the framework of the implementation of Budget revenue and Expenditure of the State, there are two receipts used in government transactions i.e. receipts LS (Directly) and receipts UP (Money Supply).

## Research Methods

The type of data used is the primary data collected in Organization of Student Affairs Polytechnic Batam.

## Results and Discussion

The following standard preparation of budget proposal activities namely:

a. letter of introduction plan of budget activities (RACK)

b. Chapter I Introduction

c. Chapter II Organizational Arrangement.

d. Chapter III Budget Plan Activities

e. Chapter IV Cover

As for the procedure for the submission of the budget funding of Student Affairs at Batam Polytechnic State can be seen in Figure 1 below.

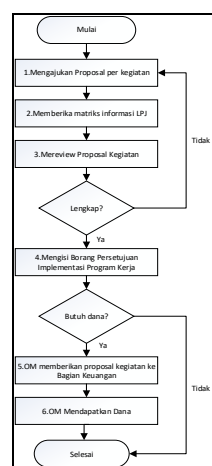


Fig. 1. Procedure the Budget Funding of Student Affairs

Accountability report preparation activities students at Batam Polytechnic State as follows:

a. Cover letters LPJ Activities

b. Chapter I Introduction

Chapter I on a standard accountability report preparation activities of the State Polytechnic Centre consists of the background as well as the intentions and objectives.

c. Chapter II Event

Chapter II event on the standard report preparation accountability activities State Polytechnic Centre consists of the name of the event plan as well as the time and place of the event.

d. Chapter III Funding

Chapter III funding accountability report preparation on standards activities of the State Polytechnic Centre consists of a source of funds and fund details.

e. Chapter IV Evaluation.

f. Chapter V covers.

g. Attachment.

As for the documents that must be attached are: a) the funding or the notes, b), c) documentation of Attendance, d) certificate, e) letter of invitation, f) etc. (if needed).

As for the standard proof of the transaction that is attached in the reporting of accountability activities are:

a. Note/ proof of a transaction must have the date of the transaction, the head of the note/ name of the company, and cap/ business/ company stamp.

b. To purchase transaction should be subject to a customs tariff of postage labels in accordance with the Government Regulation Number 24 year 2000 on changes to stamp duty Rate and magnitude Borderline imposition of Nominal Prices are subject to a stamp duty.

c. For all transactions that are associated with the use of service or rent (unless the lease of land and buildings), such as catering services, bus hire, stage hire, rental lease form of music or other, mandatory subject to income tax Article 23.

d. Transactions relating to the purchase of raw materials for the purposes of consumption made himself and his redemption in a traditional market that has no cap and head note, be attached with Receipts LS.

As for the use of Student Affairs Budget Accountability Procedures can be seen in Figure 2 below.

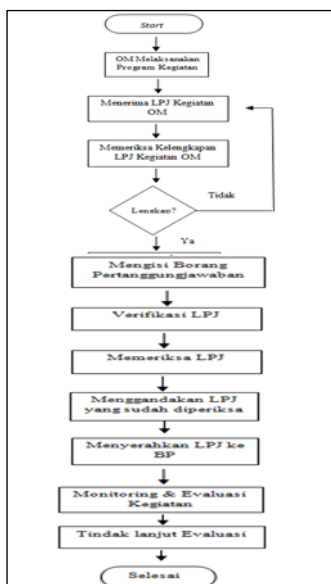


Fig. 2. Procedure Accountability for Budget Student Affairs

Accountability report preparation activities must be supported by clear evidence, essentially in the example discussion LPJ above all supporting documents already attached in accordance with the standards applied by the State Polytechnic, Batam, According to the No.MT Form. 32.2. 2-V0 (a matrix of financial management), but the author still get there are still some documents that do not fit specifically in note transactions of some of the activities that have been carried out by OM, so the author will attach some examples of appropriate evidence and evidence of inappropriate transactions. As for examples of transactions as follows:

*Evidence of use case: rent a bus*

In accordance with Government Regulation No. 24 of 2000 regarding changes to the customs tariff postage labels, then to face transactions above Rp1.000.000 in proof such transactions indebted 6000 postage labels. As for an example can be seen in Figure 3 below:

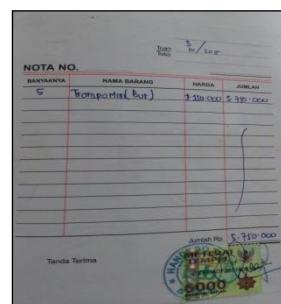


Fig. 3. Proof of Payment Transaction

In accordance with the income tax Act No. 36 of 2008, for a transaction that uses the service/rent will be charged for any use the PPh Pasal 23 bus rentals for events of cadre and the rate of 2%, if the lease/service providers have a TAX ID and will be subject to a 4% rate if the lease/service providers don't have NPWP, OM have to report the tax on such transactions to the Finance Treasurer State Polytechnic Batam to create the SSP (letter of Tax Deposit) and then OM should be depositing taxes on such transactions by bringing the SSP that already exists and can be deposited directly into the KPP or through the post office. As for example evidence of such transactions can be seen in Figure 4 below:

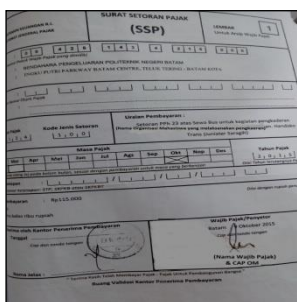


Fig. 4. SSP Pph Pasal 23

Proof of tax compulsory deposit top attached as evidence supporting the use of lease transactions over the bus. The following can be seen in Figure 5 below:



Fig. 5. Deposit of income tax Article 23

Number of principal taxpayers need to be attached as supporting evidence if a provider/rent have NPWP. Here's an example can be seen in Figure 6 below:

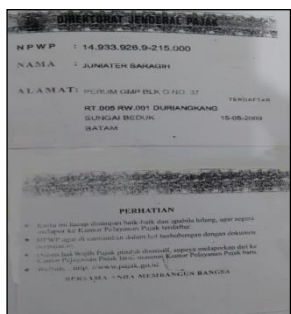


Fig. 6. NPWP Tax Payers

*Evidence of use case: catering services*

In the case of this occurred on 2nd seminar which had been held by OM, OM activity participants for consumption use catering Rp290.000,-but the OM in attaching proof of the transaction was not wearing 3000 postage labels and not wearing a PPh Pasal 23

catering services for any use. The following examples of evidence which can be seen in Figure 7 below:



Fig. 7. Nota

Evidence of the transaction should be attached in the reporting of LPJ activities in accordance with Minister of finance REPUBLIC of INDONESIA No. 141/pm. 03/2015 About other types of services referred to in article 23 paragraph 1 Letter C number 2 for the use of the services of catering indebted PPh Pasal 23 and the mechanism is the same as the example of the first case, and according to Government Regulation No. 24 of 2000 regarding changes to the customs tariff postage labels to face transactions above Rp250,000 to Rp1,000,000 indebted Bea 3000 postage labels. Its format can be seen in Figure 8 below:

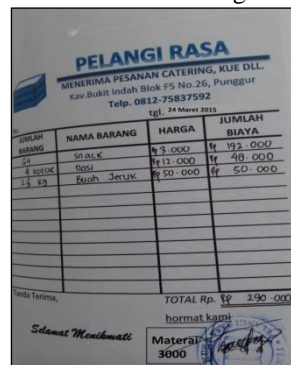


Fig. 8. Note Payment Catering

*Case: proof of transaction receipts using LS*

In the case of the discussion to 3, in organizing several activities of the OM managed consumption/lunch attendees, so in this case it must expend funds implementation OM place-a place that might be hard pressed to get evidence of transactions which have a head note and stamp/stamp as in traditional markets, in these circumstances, OM can use receipts to accountability to the LS State Polytechnic Batam but still have to attach notes that do

not fit the standard obtained upon purchase transaction in such traditional markets as proof of receipts documenting grocery items as well as LS that has been purchased. The following examples use receipts LS can be seen in Figure 9 below:

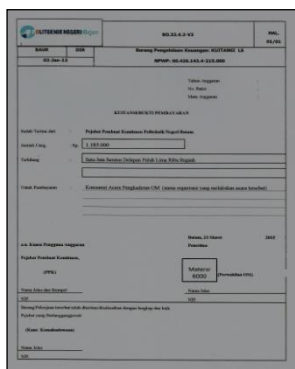


Fig. 9. Receipts LS Event

**Conclusion**

Based on the discussion on CHAPTER IV, then the conclusion is as follows:

a. accountability report preparation used by student organization to report on the work programmed that has been done.

b. the content of the report on accountability in the form of a description of activities that include a brief explanation regarding the activities that have been implemented, constraints encountered, and the details of the Fund. Details of the funds must attach the original transaction evidence and proof of the original transactions are numbered in order of sequence matched with existing funds, as well as all the evidence it has the company name, stamp and the date of the transaction.

c. proof of transactions above Rp250.000 to Rp1.000.000 using 3000 postage labels, and evidence of transactions <math>\leq</math> Rp1.000.000 using 6000 postage labels and to all transactions that are associated with the use of the service will be indebted PPh Pasal 23 rates of 2% (NPWP) and 4% (no- NPWP).

Based on the conclusions that have been described above, authors should advise the head of Student Affairs instructed to the respective Chairman of the student organization, to continue the Administration's accountability for the use of the format of the socialization of the budgets of Student Affairs to all members of the Organization of each of the OM are, so that all members of your organization understand the plot of such a procedure.

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