

# Span Sistem Perbendaharaan Dan Anggaran Negara

Public Financial Management Systems—Indonesia Financial Management Information Systems and Open Budget Data Public Financial Management: Cambodian Experiences Indonesia Alternative Paths to Public Financial Management and Public Sector Reform Strategi Co-Creation dalam Synergistic Partnerships untuk Pengembangan E-Budgeting yang Inovatif Himpunan RKA-KL. Annual Report Ethnicity, class, and development, Malaysia Economic Report Perkembangan Bahasa Malaysia dal falsafah pembinaannya Fikiran-fikiran mengenai pendidikan di Malaysia Hasil pembahasan 1 (satu) siklus RUU APBN tahun anggaran 2015 di Badan Anggaran DPR RI. Jurnal Pentadbir Jurnal desentralisasi Pidato kenegaraan Presiden Republik Indonesia ... didepan sidang DPR-GR. Buku Besar dan Bagan Akun Standar pada Sistem Perbendaharaan dan Anggaran Negara The Sarawak Museum Journal Penelitian hukum mengenai perlindungan atas kekayaan intelektual di bidang pengindraan jauh di Indonesia Pencairan Dana Pemerintah pada Sistem Perbendaharaan dan Anggaran Negara Asian Development Bank Cem Dener General Secretariat of Public Finance International Monetary Fund. Asia and Pacific Dept Sokbunthoeun So Nur Khaerah Time Engineering Berhad Malaysia. Kementerian Kewangan Asmah Haji Omar Phon Sai Khoo Indonesia. President Ingelia Puspita Sarawak Museum Dody Dharma Hutabarat

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foreign aid to indonesia takes the form of loans or grants the loans can be made either to the government or to state owned enterprises with a guarantee from the government this report documents indonesia s financial management systems covering budgeting funds flow monitoring and analysis accounting and reporting and auditing it also provides insights into the quality of internal control systems staff capacity and information technology structure the intent is to provide project teams and consultants with a better understanding of financial management systems during project preparation find out how high quality financial management assessments support project implementation through the identification of key risks and enabling the implementation of mitigating actions and reforms

financial management information systems and open budget data do governments report on where the money goes is a world bank study initiated in 2012 after an extended stocktaking exercise to explore the effects of financial management information systems fmis on publishing reliable open budget data as well as the potential improvements in budget transparency a rich data set was created by visiting the government public finance web sites in 198 economies and collecting evidence on the use of 176 fmis in publishing open budget data this study is not intended to develop another index or ranking on budget transparency the scope is limited to the budget data disclosed by the governments on the web for the details of budget revenues and expenditures as well as the results achieved this is a tour around the world in search of reliable open budget data in order to share some of the good practices and possible answers to a key question where does the money go the primary audience for this study includes world bank teams government officials oversight agencies civil society groups and other specialists involved in fmis and open budget data projects the study shows that as of today only a small group of governments provide opportunities to the citizens civil society groups or oversight agencies for access to reliable accurate and meaningful open budget data from underlying fmis solutions however there is an increase in demand from citizens and civil society for improved and complete open budget data about all financial activities and many governments around the world are trying to respond to this democratic pressure several cases demonstrate that the innovative solutions to improve budget transparency can be developed rapidly with a modest investment even in difficult settings if there is a political will and commitment in order to further help governments within their endeavor and to encourage those who are showing little or no visibility of public finance information on the web the report concludes with several achievable recommendations and guidelines on publishing open budget data benefiting from existing fmis solutions

public financial management cambodian experiences is prepared by the general secretariat of public financial management reform steering committee gsc to promote general understanding and knowledge of public financial management pfm among government officials and the general public the book starts with an overview of pfm in cambodia with a brief introduction to the discipline of public financial management it then discusses cambodia s experience in implementing pfm reform and its impact on

public finance in general after that it also shows how pfm has reformed the government budgeting process and the challenges in its implementation finally case studies of cambodian reform efforts and selected asean and oecd countries experiences with pfm reform are presented we gsc hope that this book can be a good resource for those who are interested in pfm reform in cambodia and lessons learnt for other developing countries

this 2017 article iv consultation highlights that the indonesian economy has continued to perform well the economic outlook is positive real gdp growth is projected at 5.1 percent in 2017 rising gradually to 5.6 percent over the medium term led by robust domestic demand inflation is projected to remain about 3.5 percent within the official target range owing to stable food and administered prices and well anchored inflation expectations the current account deficit is expected to remain contained at near 2 percent of gdp owing to firm commodity prices and robust exports risks to the outlook remain tilted to the downside including spikes in global financial volatility uncertainty around the united states economic policies lower growth in china and geopolitical tensions

reforming public sector organizations their structures policies processes and practices is notoriously difficult in rich and poor countries alike even in the most favorable of circumstances the scale and complexity of the tasks to be undertaken are enormous requiring levels of coordination and collaboration that may be without precedent for those involved entirely new skills may need to be acquired by tens of thousands of people compounding these logistical challenges is the pervasive reality that circumstances often are not favorable to large scale reform whether a country is rich or poor the choice is not whether but how to reform the public sector how optimal design characteristics robust political support and enhanced organizational capability to implement and adapt will be forged over time this edited volume helps address the how question it brings together reform experiences in public financial management and the public sector more broadly from eight country cases in east asia cambodia indonesia lao people s democratic republic malaysia myanmar papua new guinea thailand and vietnam these countries are at different stages of reform most of the reform efforts would qualify as successes while some had mixed outcomes and others could be considered failures the focus of each chapter is less on formally demonstrating success or not of specific reform but on documenting how reformers maneuvered within different country contexts to achieve specific outcomes despite the great difficulty in reforming the public sector decision makers can draw renewed energy and inspiration learning from those countries sectors and subnational spaces where substantive not merely cosmetic change has been achieved and they can identify what pitfalls to avoid

bagaimana membangun sistem e budgeting yang tidak hanya canggih secara teknologi tetapi juga adil partisipatif dan berkelanjutan buku ini menawarkan jawaban atas tantangan tersebut dengan membongkar secara kritis praktik digitalisasi anggaran publik di indonesia dan berbagai negara menggabungkan pendekatan akademik dan

pengalaman lapangan buku ini menelusuri bagaimana inovasi teknologi kemitraan lintas sektor serta strategi co creation dapat menjadikan e budgeting sebagai instrumen transformasi tata kelola keuangan negara disusun dalam 15 bab tematik buku ini membahas mulai dari indikator kinerja e budgeting etika dan keamanan data publik hingga integrasi artificial intelligence dashboard fiskal dan praktik internasional lebih dari sekadar panduan teknis buku ini adalah refleksi atas relasi kuasa budaya birokrasi dan cita cita transparansi fiskal di era digital ditujukan bagi mahasiswa akademisi birokrat perencana anggaran pegiat open government hingga pengembang sistem informasi buku ini menghadirkan perspektif interdisipliner dan panduan strategis menuju pengelolaan anggaran publik yang kolaboratif dan inovatif karena transparansi bukan hanya soal membuka data tetapi membangun kepercayaan dan keadilan fiskal untuk masa depan

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reformasi di bidang keuangan negara yang antara lain diwujudkan dalam bentuk reformasi penganggaran dan perbendaharaan mengagendakan sejumlah penyempurnaan terutama di bidang proses bisnis teknologi informasi dan manajemen perubahan dalam penyempurnaan ini pengintegrasian fungsi fungsi sistem penganggaran dan perbendaharaan menjadi dasar bagi upaya pencapaian akuntabilitas pertanggungjawaban keuangan pemerintah yang dapat diandalkan sistem pengelolaan keuangan negara yang modern transparan dan akuntabel menjadi tujuan yang akan dicapai dalam reformasi penganggaran dan perbendaharaan yang diwujudkan dalam bentuk sistem perbendaharaan dan anggaran negara span sebagai bagian dari upaya pencapaian tujuan reformasi maka penyempurnaan proses bisnis adalah hal utama yang dilaksanakan untuk mencapai pengelolaan keuangan negara yang profesional transparan dan akuntabel salah satu langkah untuk mewujudkan transparansi dan akuntabilitas pengelolaan keuangan negara tersebut adalah dengan pelaksanaan akuntansi atas transaksi keuangan pemerintah dan penyampaian laporan keuangan pemerintah yang andal dan tepat waktu hal ini dapat dicapai dengan berpedoman pada standar akuntansi pemerintah penerapan sistem pengendalian intern dan pelaksanaan akuntansi sesuai dengan kebijakan dan sistem akuntansi pemerintah selain penyempurnaan proses bisnis untuk mendukung peningkatan transparansi dan akuntabilitas pengelolaan keuangan negara yang diwujudkan dalam bentuk penyampaian laporan keuangan yang andal dan tepat waktu penerapan teknologi informasi akan sangat diperlukan dengan adanya kejelasan tujuan sasaran dan manfaat yang ingin dicapai dari pelaksanaan reformasi pengelolaan keuangan negara melalui span ini diharapkan span dapat menghasilkan suatu sistem pengelolaan keuangan negara yang andal demi terwujudnya pengelolaan keuangan negara yang profesional transparan dan akuntabel penyempurnaan proses

bisnis akuntansi dilatarbelakangi oleh amanat uu keuangan negara dan uu perbendaharaan negara untuk menggunakan akuntansi berbasis akrual dengan adanya kewenangan menteri keuangan selaku bendahara umum negara untuk menetapkan sistem akuntansi dan pelaporan keuangan negara maka span akan memfasilitasi proses bisnis akuntansi yang menggunakan basis akrual sebagai dasar pencatatan akuntansi dan pelaporan keuangan pemerintah basis akrual ini akan dipergunakan untuk pelaporan keuangan namun penyusunan anggaran tetap menggunakan basis kas perubahan basis akuntansi dari semula cash towards accrual kas menuju akrual menjadi basis akrual membawa dampak terhadap perubahan jenis laporan keuangan yang dihasilkan dengan basis kas untuk penganggaran dan basis akrual untuk akuntansi dan pelaporan maka akan dihasilkan laporan keuangan pemerintah berbasis kas dan berbasis akrual laporan berbasis kas berupa laporan realisasi anggaran dan laporan perubahan saldo anggaran lebih sedangkan laporan keuangan yang berbasis akrual akan meliputi neraca laporan operasional laporan arus kas dan laporan perubahan ekuitas modul general ledger dan chart of accounts atau yang disebut juga modul akuntansi dalam span disusun dengan mengacu pada rpp standar akuntansi pemerintah berbasis akrual dan fitur fitur general ledger pada oracle karena belum adanya kebijakan akuntansi akrual hingga saat ini penyempurnaan proses bisnis akuntansi dalam modul ini diiringi dengan penyusunan sistem akuntansi framework bagan akun standar dan framework akuntansi akrual perubahan yang difasilitasi oleh modul ini antara lain perubahan sistem akuntansi di kppn berupa penyatuan sistem akuntansi umum sau dan sistem akuntansi kas umum negara sakun menjadi satu sistem akuntansi yang terintegrasi dengan sistem yang terintegrasi ini akan diakomodir pencatatan secara basis kas dan akrual sehingga dapat dihasilkan laporan berbasis kas berupa laporan realisasi anggaran dan laporan berbasis akrual seperti neraca dan laporan operasional sejalan dengan perubahan basis akuntansi dari kas menuju akrual menjadi akrual maka selain sistem akuntansi perubahan bagan akun standar menjadi agenda penting dalam penyempurnaan sistem akuntansi pemerintah perubahan bagan akun standar terutama pada struktur dan akun akunnya ini dikarenakan adanya penerapan basis akrual manajemen komitmen dan penganggaran berbasis kinerja sehingga terdapat penambahan akun akun akrual seperti beban persediaan akun komitmen dan informasi mengenai output selain perubahan sistem akuntansi dan bagan akun standar perubahan juga terjadi pada modul akuntansi yang ada pada proses bisnis di modul gl proses bisnis akuntansi yang ada pada modul general ledger dimulai dari proses bisnis yang ada pada modul lain yang disebut juga subledger subledger tersebut terdiri dari budget preparation bp management of spending authority sa commitment management bc payment management pm government receipt gr dan cash management cm transaksi transaksi yang dicatat pada masing masing subledger tersebut akan dikirim ke gl sehingga jurnal entries akan terposting di gl proses bisnis tersebut terdiri dari proses pemutakhiran bas penyiapan opening balance proses penyiapan kurs atas transaksi berbasis valas koreksi rekonsiliasi internal dan konsolidasi dengan penyempurnaan proses bisnis akuntansi diharapkan span dapat memfasilitasi perubahan proses bisnis di bidang penganggaran dan perbendaharaan sehingga dapat

mewujudkan sistem pengelolaan keuangan negara yang andal

intellectual property aspect of remote sensing data indonesia preliminary research

sistem pembayaran yang merupakan suatu sistem dari rangkaian panjang pengeluaran negara adalah sistem yang dimiliki bendahara umum negara dalam mengeluarkan uang dari rekening pengeluaran untuk keperluan pembayaran kepada yang berhak saat ini sistem pembayaran dilakukan dengan metode tunggal yakni melalui penerbitan surat perintah pencairan dana sp2d yang berfungsi sebagai bilyet giro yang menjadi dasar bagi bank untuk mendebit sejumlah dana pada rekening milik bun dan memindahkannya ke rekening pihak ketiga dari rangkaian berbagai aktivitas pada sistem pembayaran settlement sp2d merupakan akhir dari seluruh rangkaian pada sistem pembayaran tepat jumlah tepat orang dan tepat waktu merupakan tiga elemen dasar yang harus dimiliki oleh sebuah sistem pembayaran proses penerbitan dan settlement sp2d sendiri telah mengalami banyak penyempurnaan seperti percepatan penerbitan sp2d dan penyampaian soft copy sp2d kepada bank operasional meskipun demikian masih terdapat beberapa potensi kelemahan yang perlu dicari solusinya dua kelemahan yang paling dirasakan adalah tidak dapat dipastikannya kapan aliran dana pencairan sp2d dapat diterima yang berhak serta kemungkinan terjadinya retur transaksi sp2d meski penyebab retur telah dapat diidentifikasi namun sejauh ini belum terdapat upaya yang komprehensif dan tuntas untuk pencegahannya selain dua kelemahan tersebut aktivitas settlement sp2d saat ini masih didominasi dengan proses manual dan terlalu banyak membutuhkan intervensi manusia penulisan buku ini ditujukan untuk menghasilkan solusi yang sistematis dan upaya pencegahan atas berbagai permasalahan yang timbul penyempurnaan settlement sp2d didasarkan atas penyempurnaan proses bisnis seluruh aktivitas yang terjadi dengan memanfaatkan teknologi informasi yang sudah berlaku umum di dunia perbankan untuk mencegah terjadinya retur sebuah proses yang sangat memakan waktu dan biaya diusulkan untuk menerapkan metode validasi atas data dan status rekening tujuan pembayaran dengan menggunakan koneksitas dengan penyedia jaringan data perbankan untuk tujuan yang sama perlu dilakukan penyempurnaan atas aplikasi satker berupa database rekening yang menyimpan data rekening pihak ketiga sehingga mengurangi aktivitas entry dan re entry nomor rekening pada aplikasi satker termasuk pembangunan model aliran dan keamanan informasi data rekening dari satker kepada kppn hingga diteruskan kepada pihak perbankan sejalan dengan penyempurnaan proses bisnis di atas turut diusulkan untuk membangun relasi langsung antara rekening pengeluaran yang didebit dengan rekening penerima dana dengan cara membebaskan rekening pengeluaran kuasa bun pusat pada bank yang sama dengan bank pada rekening tujuan selain untuk mengurangi jumlah jaringan perbankan yang terlibat juga untuk penyederhanaan jumlah rekening yang dikelola bun dan sebagai sentralisasi settlement kas melalui direktorat pengelolaan kas negara implementasi berbagai usulan pada buku ini dibagi ke dalam dua periode yakni sebelum sistem perbendaharaan dan anggaran negara span dan pada saat span dijalankan periodisasi implementasi perlu dilakukan karena terdapat dua sistem yang berbeda pada dua kurun waktu yang berbeda pula

selain untuk mendapatkan pengalaman dari setiap aktivitas baru periodisasi tersebut juga untuk memberikan jaminan bahwa seluruh usulan penyempurnaan dapat diimplementasikan dengan baik

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