Tjokro-[ism] Case Study:
Reconciling the Tangled-Thread of Cash Management in
Treasury Accounting Field

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Abstract

Tjokroaminoto's thought is used in this qualitative case study research to uncover the complexities of cash reconciliation practices for the preparation of the central government's financial statements and identify what went wrong in the practice so that appropriate recommendations can be formulated to overcome these problems. The audit result on LKPP 2018 and 2017 showed problems in the management and recording of cash, inventories, fixed assets, and intangible assets. These problems have impacts on the reliability of financial statements. Optimization of reconciliation to ensure reliability in the preparation of financial statements is questioned. The research results indicate several problems, namely lack of coordination, lack of knowledge, non-compliance, application, and less effective sanctions. This study formulates three recommendations for the government as research implications: increasing knowledge, developing integrated applications, and automating the imposition of sanctions.

Keywords: Tjokroaminoto, Deconstruction, Cash, Reconciliation, Public Sector Accounting.

INTRODUCTION

*"Islam provides rules for the inner-life guidance and also guidelines for social-life, for political matters, **for state government**, for military, for world justice and trade."*
(Tjokroaminoto, 1950).

Hadji Oemar Said Tjokroaminoto (Tjokro) is an Indonesian philosopher who had a noble contribution to the nation's socio-economy and ideology (Mulawarman, 2014). This paper is laid upon the foundation of Tjokro's ways of thinking to deconstruct the conundrum in cash management in the treasury accounting field. To get more understanding of the conundrum, this paper will explain the basic system of central government financial reporting, the episode of government financial audit results, and the cash reconciliation importance.

The Logic of Government Financial Reporting

Law (UU) Number 17 of 2003 mandates that the Government of the Republic of Indonesia needs to organize the management of state finances in a professional, open, and responsible manner. To realize this, one of the efforts made by the Government is to prepare financial reports. This law also states that financial statements must be prepared following Government Accounting Standards (SAP). Law Number 1 of 2004 concerning the State Treasury emphasizes that for the information submitted in the government's financial statements to comply with the principles of transparency and accountability, it is necessary to implement a Central Government Accounting and Financial Reporting System (SAPP). SAPP consists of the Agency's Accounting and Financial Reporting System (SAI) and the State General Treasurer's Accounting and Reporting System (SA-BUN). The reconciliation process is necessary because transactions are processed on two systems. The reconciliation process in the preparation of government financial reports is carried out by the Central Financial Accounting and Reporting System (SiAP) as part of SA-BUN which is carried out by the Minister of Finance as the State General Treasurer (BUN) and the Agency Accounting and Financial Reporting System (SAI) is carried out by the Ministry/Agency (K/L).

Minister of Finance Regulation (PMK) Number 213/PMK/2013 concerning the Central Government Accounting and Financial Reporting System (SAPP) as amended by PMK Number 215/PMK.05/2016 explains that what is meant by SAPP is a series of manual or computerized procedures starting from collecting data, recording the transaction to reporting the financial position statement and financial operation report to the Central Government. SAPP produces the Central Government Financial Report (LKPP) which consists of the State General Treasurer Financial Report (LK BUN) and Ministry/Agency Financial Report (LKKL). LK BUN is prepared by the Minister of Finance as the State General Treasurer (BUN) as the responsibility for the management of the state treasury. LKKL is prepared by K/L as Budget Users as responsibility for the implementation of the State Revenue and Expenditure Budget. The LKPP is submitted by the Government to the Supreme Audit Agency (BPK) of the Republic of Indonesia for inspection and then submitted to the House of Representatives as an accountability report on the management of state finances.

The Thrilling Episodes of Government Audit Results

Based on the results of BPK audit on LKPP for the 2016 fiscal year, the Government received an Unqualified Opinion (WTP). This opinion is the best opinion achieved by the Government since the LKPP was first compiled in 2004. Furthermore, BPK gave WTP opinions successively until 2018. This research was conducted before the 2019 audited LKPP was published. The following is the development of opinions given by BPK on LKKL and LKBUN in the last 5 years.

Table 1. LKKL Audit Results Period of 2014-2018

OPINION	Years				
	2014	2015	2016	2017	2018
Unqualified	62	56	73	79	81
Qualified	17	25	8	6	4
Disclaimer	7	4	6	2	1
Adverse	-	-	-	-	-
The number of reporting entities	86	85	87	87	86

Source: BPK (2018)

Table 1 shows that the number of K/Ls that received WTP opinions from BPK decreased in 2015. The decline in opinions coincided with the Government's decision to apply the accrual basis in the accounting process and preparation of financial statements for the first time. From 2016 to 2018 K/L that received WTP opinions again increased from year to year.

Table 2. Audit Results of LK-BUN Year 2014-2018

OPINION	Years				
	2014	2015	2016	2017	2018
Unqualified	-	-	1	1	1
Qualified	1	1	-	-	-
Disclaimer	-	-	-	-	-
Adverse	-	-	-	-	-
The number of reporting entities	1	1	1	1	1

Source: BPK (2018)

Table 2 shows, LK BUN experienced an increase in opinion from WDP to WTP in 2016 and continued until 2018. This is the same with the increase in an opinion obtained by LKPP. Although opinions on LKKL and LK BUN have increased, the Audit Results Report (LHP) of BPK on LKPP in 2018 still shows 19 weaknesses in internal control and 6 problems of non-compliance with statutory provisions.

Some of the findings on the Internal Control System (SPI) in K/L include: first, cash management and government accounts at 29 (twenty-nine) K/Ls that have not been in order with the following details: (a) there is cash in the escrow account whose source has not been identified is Rp.23,973,067,320.00; (b) there is cash remaining which is not supported by the physical presence of cash amounting to Rp34,218,474,273.94; (c) SPI's significant weakness in the management of other cash and cash equivalents at the KPU; (d) There is cash remaining which is late being deposited into the state treasury amounting to Rp7,135,197,568.00; (e) fund management through personal account amounting to Rp6,553,337,501,00; (f) other problems related to cash in 24 (twenty-four) K/L amounting to Rp42,610,329.995.00. Second, the weakness in recording inventory at 45 K/L with the following details:

Table 3. Inventory Issues Year 2018

No	Problems	Amount of K/L	Value findings
1.	No stock *opname* on inventories	15	569.92.804.194
2.	Improper recording of inventories	37	370.685.110.844
3.	Other significant issues	24	3.383.888.543.768
	total		4.324.494.458.806

Source: BPK (2018)

Third, weaknesses in the management of fixed assets (AT) are as follows: (a) there are Fixed Assets with a minus balance of Rp. 2,117,593,995,866.00; (b) the management of Fixed Assets in 57 K/L is not supported by adequate control with details of the problems as follows:

Table 4. Asset Management Issues Year 2018

No	Problems	Amount of K/L	Value findings
1.	Improper recording of fixed assets	16	894.522.357.768,00
2.	Unknown fixed assets	17	419.652.665.146,00
3.	Fixed assets not yet supported by legal documents	12	55.923.987.088.319,00
4.	Fixed assets controlled by another party	16	97.180.829.666.608,00
5.	Unrecorded liquidated assets	1	22.492.666.665,00
6.	Construction in the stalled work	15	1.335.956.233.293,00
7.	Unclassified damaged assets	14	22.748.067.642,00
8.	Negative fixed assets	5	30.945.497.518,00
9.	Other significant fixed asset issues	46	7.320.188.098.904,01
	Total		163.151.322.341.863,00

Source: BPK (2018)

Fourth, weaknesses in the management of Intangible Assets (ATB) are as follows: (a) there is ATB with a minus balance of Rp. 7,777,864,949 in 23 K/L; management of ATB in 22 K/L is not supported by adequate control, with the discovery of ATB that is no longer utilized in 8 K/L with a finding value of Rp. 15,016,072,336,00; recording of ATB is not orderly in 14 K/L with a finding value of Rp.29,909,860,294,20; and other significant problems in 9 K/L with a finding value of Rp. 118,903,964,565.00. Problems related to the management of cash, inventories, fixed assets, and intangible assets have an impact on the presentation of cash balances that do not reflect the actual condition. The presentation of inventories, fixed assets, and intangible assets on the Balance Sheet along with inventory expense, depreciation expense, and amortization in the Operational Report also becomes inaccurate. BPK's findings related to the management of cash, inventories, fixed assets, and intangible assets also turned out to be findings in the results of BPK's examination of LKPP in 2017. Based on these findings, BPK gave several recommendations to the government, but problems with cash, inventories, fixed assets, and intangible assets remained a finding at the 2018 LKPP. Previously, Ambarwati (2020) found that there were problems with reporting cash at the Expenditure Treasurer by KPPN Jakarta II so that the cash balance presented was not believed to be true by the BPK. One of the causes of these problems is that KPPN Jakarta II as the UAKBUN-Regional has not performed optimally reconciliation.

The Cash is The King [for Central Government]

As one component of assets, cash plays an important role in the survival of the organization (Murwanto, Insyafiah, and Subkhan, 2006). Reducing the risks associated with government activities is one of the goals of effective government cash management (Williams, 2004). In addition, to realize effective cash management, it is necessary to avoid idle cash balances (Mu, 2006). In this regard, reliability in the presentation of cash is important to note. So is the case with assets. The accuracy and reliability of the presentation of State Property data in the Central Government Balance Sheet at LKPP is a prerequisite for good BMN management (Puspitarini, 2017). The Conceptual Framework for Government Accounting Standards states that one of the characteristics that are a normative prerequisite needed so that government financial statements can meet the desired quality is reliability. The information in the financial statements must be free from misleading understanding and material errors, present every fact honestly, and can be verified. Government Regulation Number 8 of 2006 concerning Financial Reporting

and Performance of Government Agencies states that to support the reliability of government financial reports, it is necessary to implement an internal control system which includes a reconciliation process between financial transactions accounted for by the Budget User/Budget Power User (PA/KPA) with financial transaction data accounted for by State General Treasurer (BUN).

Reconciliation is the process of matching processed financial transaction data with several different systems/subsystems based on the same source document (PMK Number 215/PMK.05/2016). The reconciliation process is carried out before the financial statements are submitted to the accounting unit above for consolidation purposes (PMK Number 104/PMK.05/2017). This shows that the LKPP prepared by the Government has gone through a previous reconciliation process. The accounting data processing procedure in SiAP is carried out in stages using the e-rekon&LK application and the SPAN (State Treasury and Budget System) application, starting from the KPPN as the Accounting and Financial Reporting Unit of the Regional State General Treasurer Authority, hereinafter referred to UAKBUN-Daerah (UAKBUN-D). To maintain the reliability/validity of financial transaction data, KPPN as UAKBUN-D reconciles financial transaction data with all work units in its working area. Stated as the proxy of the Regional BUN, in 2018 KPPN Jakarta II managed state expenditures of Rp. 1,057,857,709.953,000. This amount reached 47,64% of the total state expenditure budgeted in the 2018 State Budget of IDR 2,220,656,966.577,000. With the amount of state expenditure management reaching almost half of the total expenditure of the entire country, the reliability of the financial reports prepared by KPPN Jakarta II has a significant impact on the reliability of the financial statements prepared by the central government. Based on the background of the problems above, the purpose of this research is to answer the two main issues that will be discussed in this study, namely: (1) how is the practice of cash reconciliation in the real life of the treasury accounting field? (2) how is the deconstruction result on cash reconciliation praxis regarding the preparation of central government financial statements?

THEORETICAL FRAMEWORK

Tjokroaminoto Deconstruction Thoughts as Theoretical Lens

Hadji Oemar Said Tjokroaminoto (Tjokro) described many kinds of Karl Marx's socialism models of thinking, ranging from general socialism to social-oriented democratism, labor-oriented anarchism, political-oriented *staatscialism*, and land-rights-oriented *akkersocialism* (Mulawarman, 2014). Tjokro stated that all Marx's socialism models are not aligned with Islamic-principles of social and democratic life because the socialism is headed to one goal, Materialism (Mulawarman, 2020). Tjokro's rejection of social materialism, the basic tenet of Marxist socialism, had placed Tjokro as one of the earliest Indonesian thinkers with the process of islamization of Science, namely the Islamization of Marx's concept of Socialism (Mulawarman, 2020). In comparison, the academic efforts of the islamization of Science were conceptually initiated by Muhammad Abduh in 1928 and continued concretely by Syed Naquib Al-Attas in 1984 (Mulawarman, 2014, 2020). Mulawarman (2014) argued that *"the important thing is grounding Islam in the context of science, Islamic Science."* When Islam has become the soul of Science, Islam will directly be the main foundation of the process to empirically build Science and people social life. However, the phrase "the islamization of Science" is not felt so fitting, because Science from the beginning has been Islam (Mulawarman, 2014, 2020).

Tjokro criticized the materialistic substance of Socialism because it was against Islamic principles of life (Mulawarman, 2020). Islam for him was not Socialism, but Islam was close to *"wong cilik"*, Islam tried to carry out a social movement oriented to social justice (Mulawarman,

2014, 2020). Based on this ontological and epistemological error of Marxist historical materialism, Tjokro then brought the torch of the islamization of Marxist Socialism in Indonesia called Islamic Way of Socialism. To reach the main corridor of Socialism, the Islamic Way of Tjokro-ism must be carried out in the way of attaining the true godliness life. Mulawarman (2014) explained that the Human true-life achievement can be carried out with the following efforts: (1) Knowing God through the way of truth and belief in the True God; (2) Studying the perfect beauty that exists only in God himself; (3) Proving the truth of Allah, The Most Generous One; (4) Requesting the main help by praying to Allah, The God Almighty; (5) Spending wealth, strength, and knowledge in the way of Allah; (6) Strengthening your heart over every trial and putting forward patience; (7) Building social relations within the community; and (8) Devoting to signs and symbols of God's holiness. The Islamic way of Tjokro's socialism is postulated into a theoretical model of Tjokro-ism deconstruction concept as follows (Figure 1):
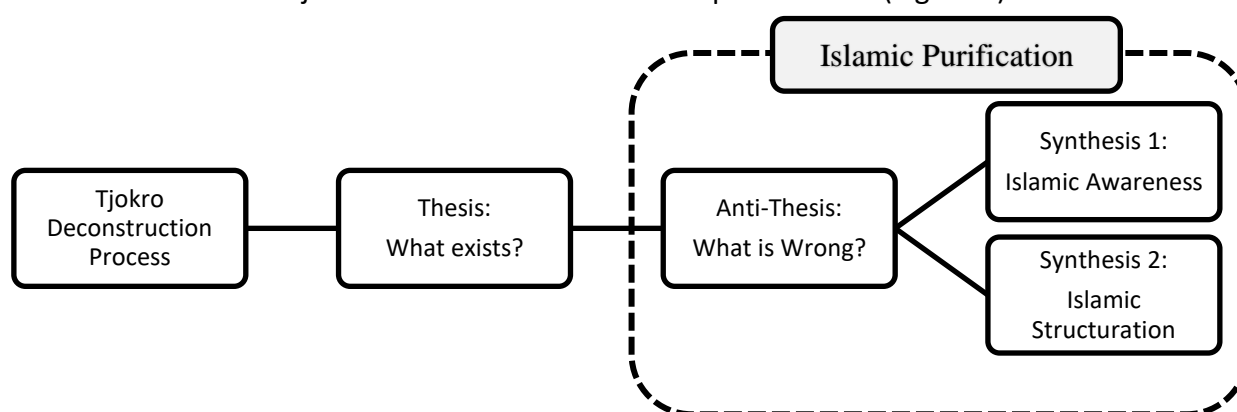

Figure 1. Tjokro Thought in Deconstructing Marxism
Source: Mulawarman (2014)

Government Cash and Assets Management

As one component of assets, cash plays an important role in the survival of the organization. Lack of cash in an organization will result in the emergence of debt or loan funds to cover the shortfall (Murwanto, Insyafiah, and Subkhan; 2006). Government Cash Management according to the Technical Bulletin (Bultek) Government Accounting Standard Number 14 is divided into three, namely Government Cash in the Management of the State General Treasurer (BUN), Regional Government Cash, and Government Cash Outside the Management of BUN/D. Cash that will be discussed related to the topic of the problem is government cash whose control, management, and accountability are carried out by other than BUN/D. Cash Balance in the Receiving Treasurer and Cash Balance in the Expenditure Treasurer are included.

In various works of literature, the term Strategic Asset Management or SAM is used to describe an asset management cycle, starting from the planning process and ending with asset accountability/reporting (Hadiyanto, 2009). Several steps are taken to realize "Strategic Asset Management", including ensuring that the Property Management Function has a database of state asset administration that can be trusted for the reliability and completeness of its data, administratively and legally. Through the BMN Control Program, Property Managers and all K/L as Goods Users are expected to have complete and reliable information/data on state assets to be presented to the public. It is hoped that the data can be accounted for not only administratively, but also correctly according to the rules of accounting standards, legal aspects,

and technical aspects of state asset management. The reliability of the database must also be ensured physically by the Ministries/Agencies as users of State Property.

Government Financial Report and Its Characteristics

According to Mardiasmo (2009), the financial statements of public sector organizations are an important component to create public sector accountability. Statement of Financial Accounting Standards (PSAK) No. 1 of 2015 states, Financial Statements are a structured presentation of the financial position and financial performance of an entity. Meanwhile, according to the Statement of Government Accounting Standards (PSAP) No. 01, Financial Statements for general purposes are financial reports aimed at meeting the common needs of most report users including legislative institutions as stipulated in the provisions of laws and regulations.

The qualitative characteristics of financial statements are normative measures that need to be embodied in accounting information so that it can fulfill its objectives (Governmental Accounting Conceptual Framework). The following four characteristics are normative prerequisites needed so that government financial reports can meet the desired quality: (1) Relevant, relevant financial statement information is information that has the benefit of feedback (feedback value), predictive value (predictive value), timely, and complete; (2) Reliable, meaning that the information in the financial statements is free from misleading understanding and material errors, presents every fact honestly, and can be verified. Reliable information meets the characteristics of honest, verifiable, and neutral presentation. (3) Comparability, the information contained in the financial statements will be more useful if it can be compared with the financial statements of the previous period or the financial statements of other reporting entities in general. Comparisons can be made internally and externally; (4) Understandable, the information presented in the financial statements can be understood by users and stated in forms and terms that are adjusted to the limits of understanding of the users.

The Reporting System for Indonesia Central Government (SAPP)

Central Government Accounting and Financial Reporting System, hereinafter abbreviated as SAPP, is a systematic series of procedures, administration, equipment, and other elements to realize the accounting function from data collection, recording, summarization to reporting on the financial position and financial operations of the Central Government. The SAPP consists of the State General Treasurer's Accounting and Financial Reporting System (SA-BUN) which is implemented by the Ministry of Finance and the Agency's Accounting and Financial Reporting System (SAI) which is implemented by the Ministry/Agency (KL). Here is the SAPP general framework
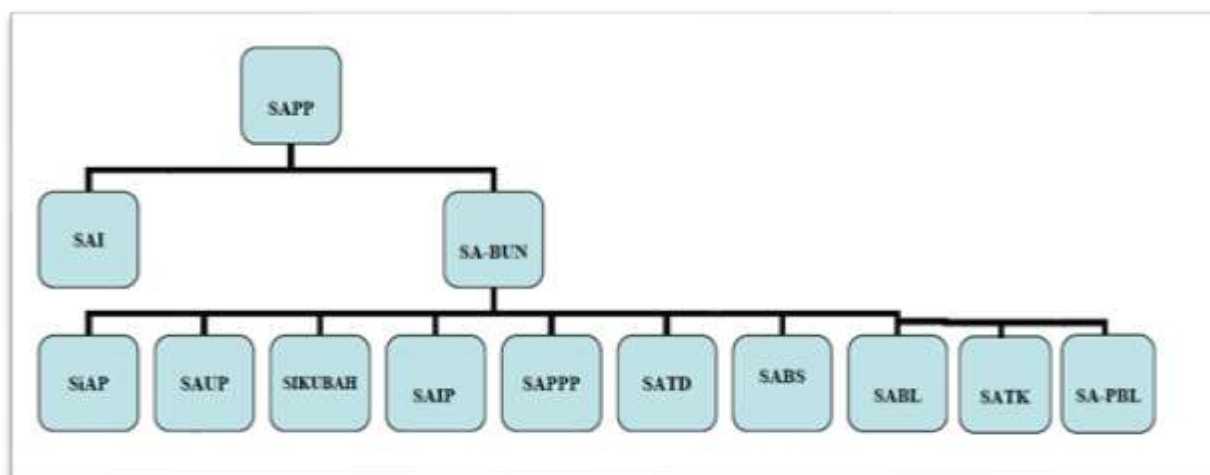
Figure 2. Central Government Accounting System
Source: PMK-215/PMK.05/2016

The Reporting System for State General Treasurer (SA-BUN)

The BUN Accounting and Financial Reporting System is a series of manual and computerized procedures ranging from data collection, recording, summarization to reporting of financial position and financial operations carried out by the Minister of Finance as BUN and the budget user of the BUN Budget Section. SA-BUN consists of several subsystems, including the Central Accounting and Financial Reporting System (SiAP). SA-BUN produces LK BUN. In the implementation of SA-BUN, the Minister of Finance as BUN establishes the Accounting and Financial Reporting Unit of the State General Treasurer (UABUN).

To help UABUN with all financial reporting processes, DJPBN developed an integrated application called SiAP. The accounting data processing procedure in SiAP is carried out in stages using the SPAN application, starting from the KPPN as the Accounting and Financial Reporting Unit of the BUN Proxy hereinafter referred to as UAKBUN-Daerah. KPPN processes cash receipts and disbursements transaction data through the account of the Regional BUN Proxy (BUN-D Proxy), transaction data that does not go through the BUN-D Proxy account but according to the provisions of the applicable legislation must be processed and legalized by KPPN, and transaction data that is not through the BUN-D Authorization account but affects the presentation of the BUN-D Power of Attorney account. To maintain the reliability/validity of financial transaction data, KPPN as UAKBUN-D reconciles financial transaction data with all work units in its working area. Furthermore, KPPN prepares the Financial Report at the KPPN level and submits it to the Regional Office (Kanwil) of the Directorate General of Treasury as the Accounting and Financial Reporting Unit Coordinator of the BUN Authorization at the Regional Office Level (UAKKBUN-Kanwil). Except for the Special KPPN for Loans and Grants and the Special KPPN for Receipts, submitting Financial Reports directly to the Directorate of State Finance Management (Dit. PKN) as the Accounting and Financial Reporting Unit of the Central BUN Accounting Assistant (UAPBUN-AP). Submission of Financial Statements from each accounting unit and/or reporting unit to the unit above it in the Central Accounting System, accompanied by a Statement of Responsibility signed by the person in charge of the accounting and financial reporting unit.

The Reporting System for Ministry (SAI)

SAI is a procedure in the accounting cycle that is carried out in the scope of K/L which in its implementation processes financial transactions, goods, and other transactions to produce

Financial Statements. In the implementation of SAI, K/L establishes the Accounting and Financial Reporting Unit and the Goods Accounting and Reporting Unit.

Table 5. Ministerial Reporting Logic

Scope	Financial Reporting Unit	BMN Reporting Unit
Line Ministries	The Accounting Unit in Line Ministries (UAPA)	The Asset User Accounting Unit in line ministries (UAPB)
Echelon I Unit	The Echelon I Accounting Unit in Line Ministries (UAPPA-E1)	The Echelon I Asset User Accounting Unit (UAPPB-E1)
Regional unit	The Regional Accounting Unit in Line Ministries (UAPPA-W)	The Regional Asset User Accounting Unit (UAPPB-W)
Working unit	The Accounting Unit of the Budget User Authority (UAKPA)	The Asset User Authority Accounting Unit (UAKPB)

Source: PMK-215/PMK.05/2016

The accounting and reporting units at the agency level carry out accounting and reporting functions on the implementation of the budget and administration of BMN under the organizational level. The accounting and reporting process produces financial reports and BMN reports which are often used as material for preparing LO, LPE, and Balance Sheet. The work unit (Satker) as UAKPA reviews and processes all expenditure and receipt transactions based on source documents to further compile financial reports and submit them in stages to the accounting unit above. To ensure the data on the Financial Statements before being compiled into Financial Statements and submitted to stakeholders under the provisions, a reconciliation process is carried out.

The Insight from Previous Researches: Government Financial Reporting is Tough!

Several studies discussed the topic of reconciliation. Syahdan and Al-Amjad (2012) analyzed the Reconciliation Process at KPPN Banjarmasin. There are several obstacles in the reconciliation process between the nurse and KPPN Banjarmasin as follows: The location of the satker is far, lack of coordination between the expenditure treasurer and SAI officers, data input errors by the Bank/ Pos Persepsi, the satker did not understand the budget line when depositing the UP, the satker was not careful in data management, the DIPA revision resulted in changes to the PAGU, the lack of reconciliation officers, the satker did not provide a special data storage area. Purnomo and Samopa (2013) research tried to build a State Financial Reconciliation Information System Using PHP and MySQL. The State Financial Reconciliation Information System can facilitate work units in reconciling with KPPN and speed up the budget execution process by the work unit concerned. The reconciliation business process becomes more effective and efficient where the reconciliation process can be carried out more quickly and the work unit can immediately get the Minutes of Reconciliation as a condition for submitting a Payment Order.

Limbong, Dedi Elisa (2016) study explicated Financial Data Reconciliation and Characterization of Work Units with data mining techniques. The results showed that the satker with attributes of the number of Disbursement Orders (SP2D) and the realization of high Non-

Tax State Revenue (PNBP) tended difference in results. financial data reconciliation. Oflagi, Manosoh, Walandouw (2018) analyzed the e-reckon-LK applications for Financial Report Reconciliation at the Regional Office of the Directorate General of State Treasury of North Sulawesi Province. The e-rekon&LK application provides a breakthrough in the reconciliation and consolidation of financial statements at the Ministry/Agency level. Reconciliation can be done from the satker office, data integrity is also improved, consolidation of K/L financial reports is faster, the monitoring process and reconciliation implementation are better, monitoring can be done every day. Some of the obstacles in the reconciliation process include the lack of understanding of the satker in the use of e-rekon&LK applications, the quality of the internet network in certain areas which is still not good, and the operator's lack of accuracy in data entry.

RESEARCH METHOD

This study uses a qualitative method with a case study framework by adopting a case study approach developed by Qadri and Jauhari (2020) covering 4 steps and embedding Hadji Oemar Said Tjokroaminoto (Tjokro) deconstruction thought in the data analysis step as proposed by Mulawarman (2014). The four steps are (1) the formulation of research questions, (2) the description of the case studied, (3) collecting relevant data, and (4) analyzing the collected data (Qadri and Jauhari, 2020). This method was chosen based on the consideration that the problems studied were problematic and interrelated with each other (Qadri, Gunawan, & Zikrulah, 2020).

The four steps are taken to complete this case study research: **the first step**, determining the characteristics of the research question (Qadri & Jauhari, 2020). The questions asked to fulfill the purpose of this research are what is the general description of the practice of cash reconciliation in the preparation of government financial statements, what are the problems faced in the practice of cash reconciliation, and what are the recommendations proposed to overcome these problems. The characteristic of the research question is to dig deep so that these characteristics are following the case study method used (Mantel, Tatikonda, & Liao, 2006; Qadri, Gunawan, & Zikrulah, 2020)

The second step is an explanation of a brief description of the case under study (Qadri & Jauhari, 2020). The case raised through this research is the case of cash reconciliation in the disbursement treasurer as part of the state treasury in Indonesia. To build a frame of mind, draw conclusions from existing problems and provide recommendations for the research carried out, the object of study chosen is KPPN Jakarta II considering that KPPN Jakarta II is one of the KPPNs that manages the state budget with a fairly large amount in Indonesia. Therefore, the problems faced in reconciliation can represent the main problems faced by the government in managing cash so that the formulation of solutions to these problems is expected to solve most of the problems of state treasury reconciliation in Indonesia.

The third step is to carry out data collection to answer research questions (Qadri & Jauhari, 2020). This step is called the data collection method (Qadri & Firmansyah, 2020). Field research was conducted at KPPN Jakarta II to collect written data and information needed in connection with the implementation of the research. Primary data collection was carried out through unstructured interviews in the form of informal discussions (Qadri, Gunawan, & Zikrulah, 2020).

The informants who were successfully interviewed were officials at the Sub-Directorate (Sub-Directorate) of Accounting Systems, Directorate of Accounting and Financial Reporting, Ministry of Finance, as the reconciliation policymaker; and officials of the Central Accounting Sub-Directorate and Financial Reporting Authorized BUN, the Ministry of Finance as the supervisor of the KPPN in carrying out the accounting and financial reporting tasks of the BUN

Proxy, and KPPN employees and officials. Other informants are financial report compiler at the Meteorology, Climatology and Geophysics Agency (BMKG), financial report consolidator at the Ministry of Trade, and SAIBA operator at the Geospatial Information Agency (BIG). The three were chosen as representatives of K/L in partnership with other KPPNs in the DKI Jakarta Province.

In addition to interviews, primary data collection was carried out through direct observation at KPPN Jakarta II. The secondary data collection is carried out through the collection of written data and information needed in connection with the implementation of the research (Qadri, 2019). The secondary data that were collected included: books, literature, laws and regulations, government financial reports, BPK financial audit reports, technical guides, technical bulletins, articles from the internet, and other documents related to the topic study.

The fourth step is to analyze all the data that has been collected (Qadri & Jauhari, 2020). The data collected were analyzed using Hadji Oemar Said Tjokroaminoto (Tjokro) ways of deconstructing socialism. We modified Tjokro's deconstruction process by only contextualizing the anti-thesis without the Islamic purification step. The reason was the unpreparedness of the KPPN II Jakarta officials to accept our views of research. So, we contemplated the more profound approach in executing Tjokro's deconstruction stages into two following procedures as resumed in Figure 3.

Firstly, Tjokro described the principle of Karl Marx's socialism by deciphering its basic assumptions by stating: *"I cannot close this introduction unless I first describe socialism, which is generally embraced by Socialists today"* (Mulawarman, 2014). To extract the basic foundation of reconciliation practice, we adapted Tjokro's approach by encapturing the financial reconciliation practice conducted in KPPN Jakarta II via passive observation and interviews that resulted in activity notes. From the information given in the notes, we searched the important quotes related to reconciliation praxis and labeled them into two main themes: *"the urgency of reconciliation"* and *"the reconciliation practice."*

Secondly, Tjokro deconstructed the basic assumptions of Marxisme using its textual discourse. He rejected the whole Marxisme tenets which made the object of things as The God Almighty: *"The biggest mistake of western socialism is that Marxism deified objects so that Objects are made into God. From this understanding, it is explained that the object is the origin of everything, the origin of nature, the origin of the feeling and the origin of the higher life."* (Mulawarman, 2014). We then applied his approach to deconstructing the reconciliation practice in KPPN Jakarta II by provoking the informants with sensitive issues during our interviews so that they could enter the critical thinking realm and start expressing their annoyance towards the existing reconciliation system. We then analyzed the interview resume by clustering the relevant quotes into 6 major themes, namely *"lack of coordination"*, *"lack of external competence"*, *"lack of internal capability"*, *"non-compliance behavior"*, *"overlapping application"*, and *"manual stick-and-carrot mechanism."* We used the triangulation technique to ensure the validity of our analysis by using different data collection techniques to obtain data from the same source (Sugiyono, 2015) and conducting interviews with several informants from different institutions (Sugiyono, 2015). We stopped here and not went any further to provide the solution towards the deconstruction results.
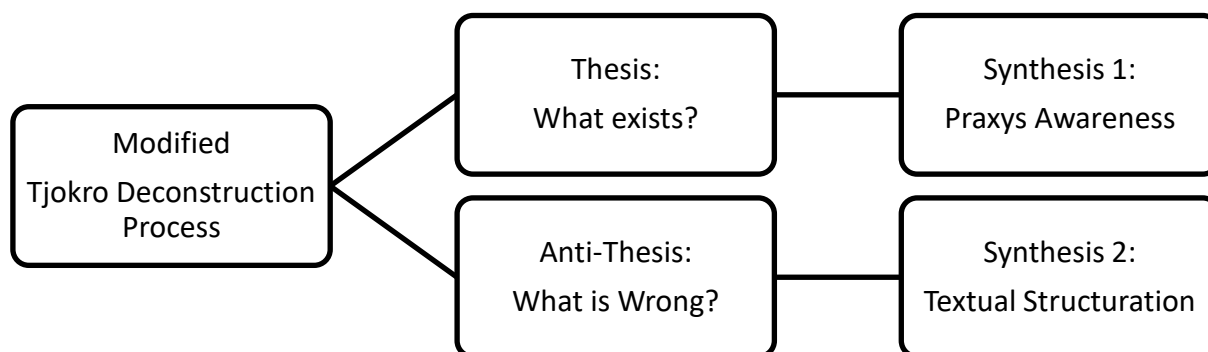
Figure 3. Modified Tjokro Thought for Deconstructing Accounting Praxis

RESULT AND DISCUSSION

Thesis 1: Reconcile or Get Tangled!

Regarding the role of reconciliation in ensuring data accuracy before the LK is compiled, informant "A" from Dit. APK, DJPBN said that *"the reconciliation that is currently being carried out between the Satker and the KPPN can ensure the accuracy of the data before the LK is prepared, as long as the assumptions of financial management or asset management before the data is entered into the application has been carried out correctly."* According to his reasoning, the e-rekon&LK application which is currently used to carry out the reconciliation process only addresses issues of data integrity or consistency but does not reach the substance. As long as the physical control of cash in the treasurer is weak, there will be cash findings. Likewise with inventory and assets. The existing application resolves the issue of data integrity (consistency) between SIMAK and SAIBA from the Satker level to the K/L level. However, findings that are substantial, such as discrepancies between inventory records and physical records in the warehouse, unfound BMN, unrecorded certificates, problematic asset procurement, will remain as long as asset management is weak.

The same thing was conveyed by Informant "B" from the Sub-Directorate of Accounting Systems, Dit. APK, DJPBN. According to his explanation, the administrative disorder can be read in e-rekon&LK but it may or may not be. For certain things whose transactions involve recording on the side of the BUN Proxy, for example, UP/TUP transactions, direct grants, and BLU can be monitored every month when there is a difference. This is because the three cash items include elements that are reconciled through the application. Differences that occur can be followed up immediately. However, for problems that do not involve recording on the side of the BUN Authority, they may not be detected in the application. For example, BMN mutation transactions that have not been/wrongly recorded. Transactions like this are usually only discovered when an audit is carried out by both internal and external auditors. Regarding the optimization of reconciliation, especially internal reconciliation to minimize BPK's findings, informant "A" said:

> *"Internal reconciliation in a narrow sense, which has been facilitated in the accounting system, seems to be optimal. Only internal reconciliation, in a broad sense, involves parties outside the accounting apparatus and also the process outside accounting. Like how the expense treasurer must always control managed cash and make LPJ treasurer well.*

[The first author then asked: how does the inventory manager administer the flow of goods in the warehouse? And how does the manager maintain records in the inventory application according to the physical goods in the warehouse?]

Well, here you can't have the APK itself. APK is a party that can feel that the cash and asset management process has an important role in presenting a good report, so it must build synergy with other coaches. There is PKN as a treasurer coach, there is a DJKN as a BMN manager."

Informant "B" also added that *"internal reconciliation between the treasurer and the UAKPA manager was useful to minimize disorderly cash management. If cash balances are matched between records and physical cash, it should be possible to detect unrecorded or incorrectly recorded cash as early as possible."* From their statements, we conclude that for inventories and assets, internal reconciliation between UAKPA officers and UAKPB can also ensure that the balances presented in the Balance Sheet are correct. This is because records have been matched between the money manager and the goods manager. However, it is still possible that there are irregularities in the management of cash and BMN at the satker which have the potential to become findings and cannot be read through the e-rekon&LK application.

Thesis 2: The Picturesque of Cash Reconciliation

In carrying out the duties, according to PMK Number 262/PMK.01/, KPPN carries out several functions, such as the implementation of verification of financial and accounting transactions as well as the accountability of the treasurer. As KPPN type A1, this function is carried out by the Verification and Accounting Section (Vera). KPPN in this case the Vera Section carries out reconciliation with the satker in its working area by referring to PMK 104/PMK.05/2017. Reconciliation is carried out electronically using the e-rekon&LK application and is only carried out at the UAKPA/UAKPA BUN and UAKBUN-Region levels if the accounting units are connected in a single database. The data elements that are reconciled for UAKPA at least include spending ceilings, expenditures, expenditure returns, estimated tax revenues, estimated non-tax revenues, tax revenues and their returns, non-tax revenues and their returns, cash mutations at the expense treasurer, cash at BLU, and other cash. The reconciliation results are summed up in the Minutes of Reconciliation (BAR). The reconciliation between KPPN and UAKPA is carried out every month, no later than the 14th of the following month. If the 14th is a holiday, the reconciliation is carried out no later than the previous working day. Under certain conditions, DJPBN may rearrange the implementation of reconciliation per the provisions of PMK 104/PMK.05/2017. UAKPA who lately reconcile will be subject to administrative sanctions in the form of returning the SPM submitted by the satker. The imposition of sanctions is exempted from SPM LS Personnel Expenditures, SPM LS third parties, and SPM Returns.

In addition to regulating external reconciliation between UAKPA and KPPN, PMK 104/PMK.05/2017 also regulates internal reconciliation between UAKPA and the Expenditure/Receipt Treasurer. Internal reconciliation between UAKPA and the Treasurer is carried out to ensure the suitability of the cash balance on the balance sheet with the cash balance in the expenditure treasurer and/or the revenue treasurer. The following are guidelines for the implementation of reconciliation between UAKPA and the Expenditure/Receipt Treasurer: (1) reconciliation between UAKPA and the Expenditure/Receipt Treasurer is carried out manually every month between the treasurer's bookkeeping and financial report data on UAKPA generated from SAIBA. This reconciliation is carried out before the satker conducts external reconciliation with the KPPN; (b) reconciled data elements are all-cash contained in the

expense/receipt treasurer accountability report; (c) the results of the reconciliation are stated in the BAR in a format by the provisions governing the Administration, Bookkeeping, and Accountability of the Treasurer in the APBN Management Work Unit and the Verification of the LPJ Treasurer.

Based on the results of the prolonged field study, we conclude that lots of satkers did not conduct internal reconciliation before carrying out external reconciliation with KPPN. The satkers did not fully understand that the LPJ Treasurer should be submitted before reconciliation with the KPPN because the internal reconciliation will be seen when the satker submits the LPJ Treasurer to the KPPN. In e-rekon&LK, data elements related to cash that must be reconciled every month at the time of reconciliation between the satker and KPPN are only cash balances in the expenditure treasurer. This condition causes KPPN to pay less attention to other cash elements in the expenditure treasurer at the time of reconciliation. Furthermore, the arrangements for the reconciliation schedule and the submission of financial reports are different from the regulations regarding the submission of the LPJ Treasurer to the KPPN. This causes the LPJ Treasurer's verification process cannot always be carried out simultaneously with the reconciliation process in the context of preparing financial statements.

In addition, the application used for reconciliation is different from the application used to verify the LPJ Expenditure Treasurer. In the e-rekon&LK application, there is no menu indicating that the satker has made an internal reconciliation between UAKPA and the Treasurer so that KPPN cannot monitor optimally because it has to monitor manually by looking at the results of the LPJ Treasurer's verification on other applications. At the time of reconciliation between satker and KPPN have no obligation for the satker to show the BAR between UAKPA and the Expenditure Treasurer, either physically or electronically. We found that not all satkers comply with the schedule for submitting the LPJ Treasurer and the schedule for reconciliation with the KPPN. This issue can be seen from the satker who are subject to reconciliation sanctions or sanctions for late submission of the LPJ Treasurer.

We also found that during 2018, there were still 63 satkers who received sanctions for delays in reconciliation and 47 satkers who received sanctions for late submission of LPJ Treasurer. Letters of imposition of sanctions for delays in reconciliation and letters of imposition of sanctions for late submission of LPJ Treasurer made by KPPN are not entirely submitted to the relevant satker due to the *ewuh-pakewuh* culture. This behavior has made the imposition of sanctions on the satker becoming less effective. In contrast to internal reconciliation related to cash, PMK 104/PMK.05/2018 does not specifically regulate internal reconciliation related to assets between UAKPA and UAKPB. Reconciliation between the financial reporting unit and the goods reporting unit in PMK 215/PMK.05/2016 concerning SAPP is included in the internal reconciliation, the implementation of which is regulated in another PMK. This is a separate problem considering that KPPN only refers to PMK 104/PMK.05/2018 in reconciling with the satker.

Informant "C" from KPPN Jakarta II stated that *"the office did not pay much attention to the reconciliation results related to BMN as a reference when issuing the BAR. KPPN continues to issue BAR even though problems are still found in BMN accounts in the e-rekon&LK application."* His statement told us an important fact that KPPN II Jakarta is not following the rules related to the BAR issuance process that if there are data discrepancies caused by SAI data errors, the satker must correct the data and reupload the repaired Computer Data Archives (ADK). In this regard, the reconciliation officer believes that *"the scope of reconciliation in PMK 104/PMK.05/2018 is only carried out on financial transactions and does not include reconciliations related to BMN."* So, we gladly informed you that his argument is proof that the treasury office indeed did not pay too much attention to the reconciliation of BMN.

The Tjokrounting Anti-Thesis: What Went Wrong in Cash-Reconciliation Process?

BPK audit results on LKPP 2017 and 2018 informed several problems that became recurring findings, namely weaknesses in the management and recording of cash, inventories, fixed assets, and intangible assets. According to the results, these problems have an impact on the presentation of cash balances that do not reflect the actual conditions. In addition, receipts that have not been identified in the escrow account and the remaining cash that has not or been late deposited into the state treasury resulting in the state not being able to immediately utilize the existing cash. Cash problems also create the potential threat of cash misappropriation. Weaknesses in recording inventory as detailed in Table 3 can give rise to inaccuracies in the presentation of inventory in the balance sheet and inventory expenses in the Central Government Operational Report (LO). Meanwhile, weaknesses in the management of fixed assets will result in the presentation of fixed asset balances on the Balance Sheet and depreciation expense on the LO not reflecting the actual conditions. Fixed assets controlled by other parties also cannot be used to support K/L operations. Weaknesses in the management of intangible assets bring about the inaccurate presentation of ATB balances in the Balance Sheet and amortization amount in the Operational Reports.

Maintaining these weaknesses certainly affects the quality of financial statements. The government financial reports then become less reliable. The mandate of PMK Number 215/PMK.05/2016 concerning SAPP and PMK Number 104/PMK.05/2017 concerning Reconciliation in the Preparation of Financial Statements for the Scope of BUN and K/L requires the reconciliation process to be carried out before the financial statements are consolidated. Based on our field study, several main problems were found in the reconciliation process. **The first problem** is the lack of coordination between the parties that play a role in making policies related to reconciliation. Based on the results of interviews with informant "A" from Dit. The DJPBN APK obtained information that "*the current reconciliation between the KPPN and the satker has not played an optimal role in ensuring data accuracy before the Financial Statements are prepared.*"

Referring to his argument, reconciliation is still interpreted narrowly, which is limited to reconciliation through existing applications. E-rekon&LK which is currently used to carry out reconciliation only addresses the issue of data integrity or consistency, but does not reach the sole substance. For reconciliation to be more optimal in the presentation of good financial statements, the act of synergy is needed from policymakers related to the reconciliation process itself. Informant "A" realized the urgency of synergy by stating:

> *"You can't have APK itself. APK is a party that can feel that the cash and asset management process has an important role in presenting a good report, so it must build synergy with other coaches. There is PKN as the builder of the treasurer, there is DJKN as the coach of the BMN manager."*

Basically, the overlapping regulations issued by the Directorate of State Treasury Management as the supervisor of the agency treasurer, the Directorate General of State Assets as the coach of the BMN manager, and the Directorate General of Treasury as the organizer of reconciliation as well as the preparation of financial reports indicate a lack of coordination between these policymakers. The regulations govern different reconciliation deadlines and different deadlines for submitting the LPJ Treasurer while in the implementation of reconciliation, KPPN only refers to the rules issued by DJPBN and does not pay attention to DJKN regulations related to BMN reconciliation.

The next problem is that the satker does not understand the importance of internal reconciliation. Informant "D", a UAKPA officer from BIG, an agency office in Jakarta, said that *"the reconciliation that was understood so far was only a reconciliation between the satker and the KPPN."* The regulations governing the terms of reconciliation were barely known at the time of the interview. Informant "D" said that *"reconciliation between goods management officers and money management officers was only carried out in 2019, while reconciliation between UAKPA officers and the Expenditure Treasurer was only carried out starting in early 2020."* Informant "D" also added that *"the internal reconciliation was not carried out because lots of agency offices were reprimanded by the BPK."*

Meanwhile, informant "E" from the BMKG and informant "F" from the Ministry of Trade understand that internal reconciliation is limited to reconciliation between UAKPB officers and UAKPA officers. Informant "E" also said that *"reconciliation with the Treasurer was not necessary because the Treasurer took data from the same source as UAKPA officers."* Based on these interviews, we can see that not all satker understand the meaning and importance of internal reconciliation in the process of preparing financial statements. As a result, the satker did not pay sufficient attention to the reconciliation process between UAKPA and the Expenditure/Receipt Treasurer and reconciliation between UAKPA and UAKPB. In the implementation of reconciliation between the satker and KPPN, PMK Number 104/PMK.05/2017 mandates that the ADK uploaded to the e-rekon&LK application is ADK which contains data that has gone through the reconciliation process between UAKPA and the Treasurer.

From here, we can understand that the satker does not carry out internal reconciliation because the satker has a perception that the purpose of the reconciliation between UAKPA and the Treasurer is to ensure the suitability of the cash balance in the Balance Sheet with the cash balance in the Spending Treasurer and/or Receiving Treasurer. In the future, this perception can cause problems in the recording and the management of cash such as differences in cash balances in the balance sheet and cash balances in the Treasurer, differences in physical cash balances with the bookkeeping balances made by the Treasurer, and other cash recording problems as found by BPK. The satker's neglect of internal reconciliation related to assets as mandated in PMK 215/PMK.05/2016 also will lead to the emergence of potential asset problems such as a minus balance on ATB as experienced by the satker of BIG.

The third problem is that the Human Resources in the Verification and Accounting Section (Vera) at KPPN do not fully understand the importance of internal reconciliation. Based on the author's observations, not all HR in the Vera Section understand the relationship between LPJ Treasurer verification and the cash reconciliation process between the satker and KPPN in improving the quality of cash management and presentation in financial statements. Regulation of the Director General of Treasury Number PER-3/PB/2014 concerning Technical Instructions for Administration, Bookkeeping, and Accountability of the Treasurer in the State Budget Management Work Unit requires the satker to prepare a Treasurer Accountability Report (LPJ Treasurer) with the following provisions: (1) LPJ Treasurer is prepared on a monthly basis; (2) LPJ Treasurer presents the state of the books, the state of cash at the end of the month, the results of internal reconciliation, explanation of the difference; (3) LPJ Treasurer must be submitted to KPPN no later than 10 (ten) working days of the following month, in 2 copies and submitted together with the reconciliation; (4) In the event that the LPJ is rejected by the KPPN, the LPJ Treasurer is corrected and then sent back to the KPPN no later than 5 working days; (5) In the event that the Treasurer has not submitted the LPJ or has not resubmitted the rejected LPJ, KPPN shall impose a sanction in the form of delaying the issuance of SP2D GU/TUP. KPPN will verify the LPJ Treasurer submitted by the satker. The LPJ Treasurer's verification process is carried out using a separate application from the application used in the external recon process.

In the LPJ verification process, it will be seen whether the satker has carried out internal reconciliation or not. Lack of understanding of KPPN's human resources on internal reconciliation and the relationship between LPJ Treasurer's verification and the cash reconciliation process can lead to an ineffective reconciliation process.

The fourth problem is the satker's non-compliance behavior in carrying out reconciliation with the KPPN and submitting the LPJ Treasurer. During our field study, we found that up to November 2018 in the Jakarta II KPPN, 63 satker received Notification Letters for the Imposition of Sanctions for not/lately reconciling until the reconciliation deadline has been determined. Meanwhile, in the same period, 47 satkers received sanctions for being late in submitting the LPJ Treasurer. The satker's non-compliance causes the satker data and KPPN data to be less reliable when compiled into financial reports. The non-compliance will also have an impact on not fulfilling one of the four qualitative characteristics of financial statements, namely reliable financial reports. **The fifth problem** is the application used to carry out cash reconciliation at the Expenditure Treasurer with the application used to verify the LPJ Expenditure Treasurer is different. The application used to carry out reconciliation is the e-rekon&LK application, while the application used by the satker to send ADK LPJ Treasurer and KPPN to verify LPJ Treasurer is the SPRINT application. In the e-recon & LK application, there is no menu indicating that the satker has made an internal reconciliation between the UAKPA and the Treasurer so that the recon officer must monitor manually when the satker reconciles. Usually, the reconciliation officer will ask for a list of satkers who have submitted their LPJ and have been verified by the LPJ Treasurer's inspector to ascertain whether the satker conducts internal reconciliation or not. Manual monitoring can be very susceptible to human error because of forgetting or because of reluctance.

The sixth problem is the mechanism for imposing reconciliation sanctions and LPJ Treasurers sanctions is still manually conducted. If the satker is not/late in reconciling and/or is not/late in submitting the LPJ Treasurer, KPPN issues a Notice of Imposition of Sanctions (SP2S). Based on the SP2S Issuance SOP at the KPPN, the Vera Section implementer prints and examines the monitoring of the reconciliation of the satkers who have/have not carried out the reconciliation in the relevant month to then make a list of the satkers who are not/late in carrying out the reconciliation. Based on this list, the Vera section implementer makes SP2S following the list of satkers who are not/late in carrying out reconciliation and then submits it to the Head of the Accounting Verification Section (Vera)/Head of the Internal Accounting Verification and Compliance Section (Veraki). After researching, initialing the SP2S, and signing the list of satkers who were not/late in carrying out reconciliation, the Section Head Vera/Veraki submits the SP2S and a list of the satkers who were not/late in carrying out reconciliation to the Head of the Office. After examining the suitability of SP2S with the list of satkers who are not/late in carrying out reconciliation, the Head of Office signs the SP2S and submits it to the General Subdivision for further distribution of SP2S to related parties. The list of satkers who are not/late in carrying out reconciliation is given to CSO/FO officers as a means of testing the acceptance of SPM UP/GUP and LS Treasurer of the relevant satker.

In practice, the letters of imposition of sanctions for delays in reconciliation and letters of imposition of sanctions for late submission of the LPJ Treasurer which were made manually by the KPPN were not entirely submitted to the relevant satker. Based on information obtained from informant "G" from a KPPN in Jakarta, the incomplete data was due to the superior's orders because of the *ewuh-pakewuh* culture. So, this fact, in addition to the ineffective imposition of sanctions, also does not fulfill one of the dimensions of accountability that must be met by public sector organizations as mentioned by Ellwood (1993) in Mardiasmo (2009).

CONCLUSIONS

The results show that reconciliation in the preparation of accurate financial statements has not played an optimal role in ensuring the accuracy of the data used in the process of preparing financial statements, so that cash, inventory, fixed assets, and intangible assets become recurring findings. Based on the analysis conducted, this study concludes that there are problems in the implementation of reconciliation in the preparation of the financial statements of Ministries/Agencies. First, the lack of coordination between the parties who play a role in making policies related to reconciliation so that the reconciliation carried out through the e-rekon&LK application only addresses the issue of data integrity or consistency, but does not reach the substance. Second, Human Resources who do not understand the regulations related to reconciliation and the LPJ Treasurer, both human resources at the satker and human resources at the KPPN. Third, the non-compliance of the satker in carrying out reconciliation with the KPPN and submitting the LPJ Treasurer. Fourth, the application used to carry out cash reconciliation at the Expenditure Treasurer with the application used to verify the LPJ Expenditure Treasurer is different. Fifth, the mechanism for imposing reconciliation sanctions and sanctions for submitting LPJ Treasurer is still done manually so that sanctions are less effective

This study formulates three recommendations to overcome these problems. First, KPPN improves the knowledge of Satker and KPPN's Human Resources related to internal reconciliation by holding a Focus Group Discussion (FGD) so that a common understanding is obtained about the importance of internal reconciliation and a mutual agreement is obtained to resolve the problems faced by the Satker and KPPN in the implementation of an optimal reconciliation. Second, propose the development of an e-rekon&LK application by adding a menu indicating that the satker has carried out internal reconciliation between UAKPA and the Treasurer. With this innovation, it is hoped that the internal and external reconciliation process can be carried out optimally. The third recommendation given is to automate the imposition of sanctions through applications so that the imposition of sanctions is effective. With the effective imposition of these sanctions, it is hoped that the level of compliance of the satker in conducting reconciliation can be increased so that the reconciliation process in the context of preparing financial reports can be more optimal.

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