

# **TINJAUAN ATAS PENCATATAN BELANJA MODAL TERHADAP LAPORAN KEUANGAN DI BKD KOTA DEPOK**

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## **ABSTRAK**

Pentingnya dalam melakukan pencatatan belanja modal terhadap laporan keuangan di BKD kota Depok, yaitu sebagai bentuk atas terjadinya suatu kegiatan transaksi dalam pengembangan dan pemeliharaan kebutuhan bidang-bidang. Pencatatan belanja modal dicatat melalui dua pencatatan, yaitu pada penatausahaan BPP di aplikasi SIPKD dan laporan keuangan berupa laporan keuangan SKPD. Di dalam pencatatan belanja modal tersebut memberikan pengetahuan tentang pengelompokan, dan pengklasifikasian belanja modal terhadap laporan Keuangan SKPD berdasarkan basis akuntansi. Pencatatan belanja modal memiliki dua mekanisme yaitu secara uang persediaan/ganti uang/tambahan uang dan langsung. Sistem akuntansi yang digunakan dalam pencatatan adalah sistem satuan kerja perangkat daerah. Teknik dalam pengumpulan data atas pencatatan belanja modal terhadap laporan keuangan tersebut, yaitu melalui pembelajaran, praktik, dan wawancara kepada pegawai bidang akuntansi BKD kota Depok. Dalam melakukan pencatatan belanja modal terdapat dokumen pendukung yaitu: surat penyediaan dana, nota dinas pencairan dana, kwitansi, faktur pembelian, buku kas umum bendahara pengeluaran pembantu, buku rincian obyek belanja, surat perintah pencarian dana, surat pertanggungjawaban. Pencatatannya dilakukan saat terjadinya transaksi belanja.

**Kata Kunci:** pencatatan, belanja modal, laporan keuangan, penatausahaan BPP.

***A REVIEW OF THE RECORDING OF CAPITAL  
EXPENDITURES ON THE FINANCIAL STATEMENTS OF THE  
DEPOK CITY BKD***

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**ABSTRACT**

*The importance of recording capital expenditures on financial statements at the Depok City BKD, namely as a form of the occurrence of a transaction activity in the development and maintenance of the needs of the fields. The recording of capital expenditures is recorded through two records, namely the BPP administration in the SIPKD application and financial reports in the form of SKPD financial reports. In the recording of capital expenditures, it provides knowledge about the grouping, and classification of capital expenditures on the SKPD Financial statements based on an accounting basis. The recording of capital expenditures has two mechanisms, namely by money supply/replacement/addition of money and directly. The accounting system used in the recording is the regional work unit system. Techniques in collecting data on the recording of capital expenditures on the financial statements, namely through learning, practice, and interviews with the accounting staff of the Depok City BKD. In recording capital expenditures, there are supporting documents, namely: letter of provision of funds, official memorandum of disbursement of funds, receipts, purchase invoices, general cash book of assistant treasurer of expenditures, book detailing the object of expenditure, warrant for seeking funds, letter of accountability. Recording is done when a shopping transaction occurs.*

**Keywords:** *recording, capital expenditures, financial reports, BPP administration.*