

**TINJAUAN ATAS PROSES VERIFIKASI DAN POS-POS ATAS
LAPORAN REALISASI ANGGARAN SEMESTER I 2019
BADAN PENYULUHAN DAN PENGEMBANGAN SDM
PERTANIAN KEMENTERIAN PERTANIAN
REPUBLIK INDONESIA**

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Abstrak

Kegiatan Praktik Kerja Lapangan (PKL) ini bertujuan untuk mengaplikasikan ilmu yang sudah didapat dari semester 1 s.d. semester 5 dan untuk menambah pengetahuan dan ilmu yang didapat di instansi tempat PKL tersebut. Praktik Kerja Lapangan dilakukan selama 3 bulan terhitung mulai 16 Desember s.d. 13 Maret pada Badan Penyuluhan dan Pengembangan SDM Pertanian (BPPSDMP) Kementerian Pertanian RI. Dalam pelaksanaan kegiatan praktik diposisikan di Subbagian Akuntansi dan Verifikasi untuk membantu melakukan verifikasi dan menyusun laporan keuangan. Kendala yang dihadapi dalam Praktik Kerja Lapangan masih kurangnya pengalaman tentang proses verifikasi berbagai dokumen sumber pendukung, alur proses verifikasi, pembuatan nota verifikasi, dan proses penyusunan Laporan Keuangan. Laporan Keuangan yang disusun yaitu Laporan Keuangan Semester I 2019 berupa Laporan Realisasi Anggaran, Neraca, Laporan Operasional, Laporan Perubahan Ekuitas, dan Catatan atas Laporan Keuangan (CaLK) dan mengacu Peraturan Pemerintah Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintah dan kaidah-kaidah pengelolaan keuangan yang sehat dalam pemerintahan. Laporan Realisasi Anggaran yang dibahas berupa laporan realisasi pendapatan dan belanja selama periode semester I 2019.

Kata Kunci : Laporan Keuangan semester 1 2019, SAP

***REVIEW OF THE VERIFICATION PROCESS AND ITEMS ON
THE SEMESTER I 2019 BUDGET REALIZATION REPORT OF
THE AGRICULTURE HRD DEVELOPMENT AND
COUNSELING MINISTRY OF AGRICULTURE
REPUBLIC OF INDONESIA***

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Abstract

The Field Work Practice (PKL) activity aims to apply the knowledge that has been obtained from semester 1 until semester 5 and to increase the knowledge and science obtained in the agency where the street vendor is. Fieldwork practices are conducted for 3 month starting December 16 until march 13 2020 at the Agricultural Human Resources Development and Counseling Agency (BPPSDMP) of the Indonesian Ministry of Agriculture. In carrying out practical activities, it is positioned in the Accounting and Verification Subdivision to help verify and prepare financial statements. Constraints faced in the Field Work Practice are still lack of experience regarding the verification process of various supporting source documents, the flow of the verification process, making a verification note, and the process of preparing the Financial Statements. The compiled Financial Statements are 2019 Semester 1 Financial Statements in the form of Budget Realization Reports, Balance Sheet, Operational Reports, Equity Change Reports, and Notes to Financial Statements (CaLK) and referring to Government Regulation Number 71 of 2010 concerning Government Accounting Standards and financial management principles healthy in government. The Budget Realization Report discussed was in the form of the realization of income and expenditure reports during the semester 1 of 2019.

Keywords : Semester I Financial Report, SAP