



INCOME FROM NON-EXCHANGE TRANSACTIONS IN DELI SERDANG REGENCY 2022-2023

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<p>Info Article</p> <p>Received : 01 Maret 2025</p> <p>Revised : 05 April 2025</p> <p>Accepted : 04 Mei 2025</p> <p>Publication : 31 Mei 2025</p>	<p>Abstract: <i>This study analyzes non-exchange transactions in Deli Serdang Regency for the 2022 and 2023 fiscal years based on official Local Government Financial Statements (LKPD) and Audit Board (BPK) reports. Non-exchange transactions such as grants, taxes, subsidies, and social assistance represent government revenues and expenditures without direct exchange of equal value. The research uses secondary data from regional budget documents, financial reports, and relevant literature to understand their structure, implementation, and impact. Findings indicate that non-exchange transactions play a crucial role in funding infrastructure, education, health, and welfare programs. Deli Serdang Regency achieved a high level of accountability, as reflected in the Wajar Tanpa Pengecualian (Unqualified Opinion) for both years. However, dependence on central government transfers remains high, while local revenue generation and social assistance disbursements highlight ongoing fiscal challenges. The study recommends strengthening governance, adopting digital financial systems, and increasing community participation in oversight to enhance transparency and efficiency in managing public funds</i></p>
<p>Keywords: Fiscal Transparency, Public Sector Accounting, Deli Serdang Regency, Regional Finance, Non-Exchange Transactions</p> <p>Kata Kunci: Transparansi Fiskal, Akuntansi Sektor Publik, Kabupaten Deli Serdang, Keuangan Daerah, Transaksi Non-Timbal Balik</p>	<p>Abstrak: Penelitian ini menganalisis transaksi non-timbal balik di Kabupaten Deli Serdang untuk tahun anggaran 2022 dan 2023 berdasarkan Laporan Keuangan Pemerintah Daerah (LKPD) resmi dan laporan Badan Pemeriksa Keuangan (BPK). Transaksi non-timbal balik seperti hibah, pajak, subsidi, dan bantuan sosial merupakan pendapatan dan belanja pemerintah yang tidak melibatkan pertukaran nilai yang setara secara langsung. Penelitian ini menggunakan data sekunder dari dokumen anggaran daerah, laporan keuangan, dan literatur terkait untuk memahami struktur, pelaksanaan, dan dampaknya. Hasil penelitian menunjukkan bahwa transaksi non-timbal balik berperan penting dalam pendanaan infrastruktur, pendidikan, kesehatan, dan program kesejahteraan masyarakat. Kabupaten Deli Serdang menunjukkan tingkat akuntabilitas yang tinggi, yang tercermin dari capaian opini Wajar Tanpa Pengecualian (WTP) selama dua tahun berturut-turut. Namun, ketergantungan terhadap transfer dari pemerintah pusat masih tinggi, sementara penerimaan pajak daerah dan penyaluran bantuan sosial mencerminkan tantangan fiskal yang berkelanjutan. Studi ini merekomendasikan penguatan tata kelola, penerapan sistem keuangan digital, serta peningkatan partisipasi masyarakat dalam pengawasan untuk meningkatkan transparansi dan efisiensi pengelolaan dana publik.</p>
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INTRODUCTION

In order for local governments to accomplish their development objectives, public financial management is essential. The significance of categorizing and reporting government transactions, especially non-exchange transactions, has been highlighted in Indonesia by the implementation of accrual-based accounting standards. In order to finance regional development and lessen inequality, these transactions—such as taxes, grants, and social assistance—are essential.

One of Indonesia's biggest and most vibrant regencies is Deli Serdang Regency, which is situated in North Sumatra. The regency, which has a population of over two million, mainly depends on non-exchange transactions to fund community welfare, infrastructure, education, and health initiatives. Following the COVID-19 pandemic in 2022, these transactions played an even more crucial role in promoting resilience and recovery. The nature and application of non-exchange transactions in Deli Serdang in 2022 are examined in this paper. Analyzing their makeup, efficacy, and socioeconomic impact is the goal of the study.

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Studying non-exchange transactions is important because of the direct effects they have on service delivery and public welfare. Grants, social assistance programs, and transfers from the federal government are all essential for funding regional development. According to the Audit Board of the Republic of Indonesia (BPK), Deli Serdang's financial statements for 2022 and 2023 were given a Unqualified Opinion (Wajar Tanpa Pengecualian), indicating that these transactions were handled well. Based on official financial statements and related reports, this paper examines non-exchange transactions in Deli Serdang Regency for 2022 and 2023.

LITERATURE REVIEW

According to Indonesia's Government Accounting Standards (SAP) and International Public Sector Accounting Standards (IPSAS), non-exchange transactions are those in which the government provides or receives value without being paid equally.

Typical classifications consist of: Levies and taxes are mandatory payments made by citizens that do not directly result in reciprocal benefits. Grants and transfers: money sent between institutions or from the federal government to local governments. Social assistance and subsidies are funds provided by the government to weaker economic sectors or groups.

According to earlier research, local governments in Indonesia mainly depend on Dana Transfer dari Pemerintah Pusat, or transfer funds from the national government, including revenue sharing (DBH), special allocation funds (DAK), and general allocation funds (DAU). In the meantime, local taxes frequently generate little Local Own Source Revenue (PAD). Accountability in handling non-exchange transactions boosts public trust and promotes sustainable development, according to research by Iskandar Muda (2019). Likewise, BPK audit opinions are regarded as essential markers of the caliber of financial governance.

METHOD

This study applies a descriptive qualitative and quantitative approach. Data sources: official LKPD (2022 and 2023), reports from BPK, and publications from the Deli Serdang Regency government. Analysis method: classification of transactions into categories of revenue and expenditure, followed by year-to-year comparison. Scope: only non-exchange transactions, excluding commercial or exchange-based transactions. All data were cross-checked with official documents to ensure reliability. References follow APA style with DOI/URL links where available.

RESULTS AND DISCUSSION

Results

According to Indonesia's Government Accounting Standards (SAP) and International Public Sector Accounting Standards (IPSAS), non-exchange transactions are those in which the government provides or receives value without being paid equally. Typical classifications consist of: Levies and taxes are mandatory payments made by citizens that do not directly result in reciprocal benefits. Grants and transfers: money sent between institutions or from the federal government to local governments. Social assistance and subsidies are funds provided by the government to weaker economic sectors or groups. According to earlier research, local governments in Indonesia mainly depend on Dana Transfer dari Pemerintah Pusat, or transfer funds from the national

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Non-Exchange Revenues – 2022 and 2023

According to LKPD and BPK reports, the revenue structure of Deli Serdang Regency was dominated by transfers from the central government.

DELI SERDANG REGENCY GOVERNMENT REPORT ON BUDGET REALIZATION OF REGIONAL REVENUE AND EXPENDITURE

For The Year Ended December 31, 2023 And 2022

NON-EXCHANGE INCOME 2022-2023						
NO.	DESCRIPTION	NOTE	BUDGET 2023	REALIZATION 2023	(%)	REALIZATION 2022
4	REGIONAL REVENUE	5.1.1	4.401.020.036.873	3.852.849.249.223,33	87,54	3.731.018.449.348,21
4.1	OWN-SOURCE REGIONAL REVENUE	5.1.1.1	1.591.671.684.311	C	65,93	1.041.732.670.188,21
4.1.01	Regional Tax Revenue	5.1.1.1.1	1.268.083.193.305	797.734.218.178,00	62,91	767.658.224.719,40
4.1.02	Regional Retr.Revenue	5.1.1.1.2	107.838.378.704	43.129.679.515,00	39,99	29.221.518.926,00
4.1.03	Revenue From The Management Of Separated Regional Assets	5.1.1.1.3	19.681.368.926	19.681.368.926,00	100,00	21.867.488.711,00
4.1.04	Other Leg. Own-source Regional Revenue	5.1.1.1.4	196.068.743.376	188.776.405.104,33	96,28	222.985.437.831,81
4.2	TRANSFER REVENUE	5.1.1.2	2.809.348.352.562	2.803.527.577.500,00	99,79	2.687.662.779.160,00
4.2 01	Transfer From Central Government	5.1.1.2.1	2.552.991.454.000	2.547.684.285.288,00	99,79	2.426.833.888.504,00
4.2.01.01	Balancing Fund	5.1.1.2.1.1	2.192.827.991.000	2.188.267.745.388,00	99,79	2.102.971.484.504,00
4.2.01.02	Regional Incentive Fund	5.1.1.2.1.2	11.679.399.000	11.679.399.000,00	100,00	0,00
4.2.01.05	Village Fund	5.1.1.2.1.3	348.484.064.000	347.737.140.900,00	99,79	323.862.404.000,00
4.2.01.06	Transfer BT Regional Governments	5.1.1.2.2	256.356.898.562	255.843.292.212,00	99,80	260.828.890.656,00
4.2.02.01	Revenue Sharing Fund	5.1.1.2.2.1	243.584.898.562	243.584.898.562,00	100,00	237.144.774.069,00
4.2.02.02	Financial Assistance	5.1.1.2.2.2	12.772.000.000	12.258.393.650,00	95,98	23.684.116.587,00
4.3	OTHER LEGITIMATE REVENUE	5.1.1.3	0,00	0,00	0,00	1.623.000.000,00
4.3.01	Grant Revenue	5.1.1.3.1	0,00	0,00	0,00	1.623.000.000,00
NON-EXCHANGE EXPENDITURE						
NO.	DESCRIPTION	NOTE	BUDGET 2023	REALIZATION 2023	(%)	REALIZATION 2022
5	EXPENDITURE	5.1.2	4.573.427.170.286	3864684573712.09	84,5	3.748.625.178.210.85
5.1	OPER. EXPENDITURE	5.1.2.1	3.238.934.047.967	2761423726370.09	85,26	2.641.356.377.407.89
5.1.01	Personal Expenditure	5.1.2.1.1	1.502.061.912.449	1301585415181.00	86,65	1.317.944.293.617.00
5.1.02	Goods & Serv.Expend.	5.1.2.1.2	1.489.378.103.346	1229805968508.05	82,57	1.166.181.224.429.46
5.1.03	Grant Expenditure	5.1.2.1.3	245.407.832.100	229818682060.00	93,65	157.320.859.361.00
5.1.04	Soc.Assist Expenditure	5.1.2.1.4	2.086.200.072	2086200072.00	100	-

BPK confirmed that both 2022 and 2023 LKPD of Deli Serdang received an Unqualified Opinion (WTP).

Discussion

The findings emphasize a number of important points:

1. Reliance on Transfers Fiscal dependence was demonstrated by the fact that over 70% of revenues came from transfers from the central government. PAD still made up less than 15% of total revenue, despite an increase in local tax collection.
2. Dedication to Society The government's commitment to public welfare is demonstrated by the funding allocated for social assistance and subsidies. But when compared to the rise in personnel spending, the 2022–2023 increase was negligible.
3. Quality of Audit and Accountability Effective internal controls and adherence to accounting standards are demonstrated by BPK's repeated WTP opinion. This improves adherence to national financial regulations and public trust.
4. Difficulties restricted expansion of regional revenue streams. Fiscal flexibility is diminished by rising personnel expenditures. Political influence still has the potential to affect grants and subsidies.

CONCLUSION

The financial management of Deli Serdang Regency still heavily relies on non-exchange transactions. Both in 2022 and 2023, central government transfers accounted for the majority of revenues, while grants, social assistance, and personnel accounted for the majority of expenditures. Consecutive WTP audit opinions demonstrate the region's successful maintenance of accountability. However, the need for more effective allocation and the strengthening of local revenue sources is highlighted by the growing percentage of fixed expenditures and fiscal reliance on external transfers.

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