



## Development of Online Application Program for Submission and Accountability of Budget Funds at PT. Leon Testing and Consultancy Banjarbaru

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**Abstract.** *This study aims to identify problems in the process of submitting and accounting for project budget funds at PT. Leon Testing and Consultancy Banjarbaru, and to design an application program that can simplify the process. This study uses the theoretical framework of the Accounting Information System for Submission and Accountability of Budget Funds, which includes analysis of management information, related functions, procedure networks, documents, accounting records, internal control systems, and existing flowcharts. Applicable accounting standards are used in this study, with MySQL as the backend and PHP as the frontend. The results of the study indicate that the process of submitting and accounting for funds at PT. Leon Testing and Consultancy Banjarbaru is still semi-manual, using Microsoft Excel. Therefore, it is recommended that the company adopt an online-based application to improve the efficiency and effectiveness of the process.*

**Keywords;** Accounting Information System; Submission of Budget Funds; Accountability

### 1. INTRODUCTION

In today's era of globalization, humans are encouraged to utilize knowledge and technology that continues to develop rapidly, including in the field of accounting. The development of this technology has a positive impact and significant benefits for companies, especially in facilitating employee work (Damerji & Salimi, 2021). Especially in the preparation of financial reports, technology helps companies produce well-organized, accurate, and timely financial information to support the company's progress (Handayani, Bahit, & Lutfita, 2023). One aspect of accounting information that is important for companies is the submission (Bhimani, 2020) and accountability of budget funds (Handayani, Bahit, & Najman, 2023).

According to (Banerjee et al., 2020), in the accounting information system, budget funds refer to the planning of fund allocation and utilization of financial resources in a structured manner. These budget funds are usually manifested in the form of a financial plan that includes estimates of income and expenses made by the organization to support operations during a certain period (Herman et al., 2023), with the aim of achieving organizational targets (Utami et al., 2023). To ensure that organizational goals are achieved (Mosteanu & Faccia, 2020), (Bahit et al., 2023), the allocated budget funds must be accompanied by transparent and accountable accountability reports to stakeholders. This

is important to avoid misuse of funds and ensure that funds are used in accordance with the objectives and priorities that have been planned from the start. PT. Leon Testing & Consultancy Banjarbaru is a branch of a company engaged in coal survey and analysis services, located at JL. Trikora No. 1, South Loktabat, Banjarbaru City, South Kalimantan, Indonesia, and was founded in 2019. This company acts as a third party between coal sellers and buyers. Clients who need this service want to ensure that the weight and quality of the coal are in accordance with what the seller claims. For this reason, they hire analysis services from PT. Leon Testing and Consultancy Banjarbaru. In carrying out its operations, PT. Leon submitted an advance request form to the head office which would later be used by the field team for the survey and coal sampling, including accommodation needs during the survey process. After the survey was completed, the field team collected evidence of transactions such as receipts, notes, checks, memos, and others, which were then used as the basis for creating an accountability form (expenses project) for the budget funds that had been used, and sent to the head office.

Based on the results of the research conducted during the internship at PT. Leon, the author found that the recording system and creation of advance request and expenses project forms used by PT. Leon employees are still semi-manual, namely using Microsoft Excel. After the form is created, employees print it and the form is signed, then scanned to be sent to the head office via email. This recording and reporting process has several weaknesses, such as the risk of data loss, human error, double input, and inefficient form creation time. Based on these weaknesses, the author aims to raise this research while developing an "Online-Based Application Program for Submission and Accountability of Budget Funds at PT. Leon Testing and Consultancy Banjarbaru" so that the need for information in data processing and recording can be done more effectively and efficiently.

## **2. METHODS**

The research to be conducted by the author is a case study research. This method was chosen because it allows the author to conduct an in-depth analysis of the observed object, namely related to planning, submission, reporting, and accountability of project budget funds. With this approach, the author can design an application program for submission and accountability of budget funds on projects run by PT. Leon.

### **Acceptance of Client Requests**

The implementation of a project begins with a request for services from the client to PT. Leon to conduct testing or analysis of the content of coal. In order to conduct the analysis, PT. Leon needs to conduct a survey and take samples of coal to be tested. Therefore, the company needs to prepare a budget plan to implement the project.

### **Preparation of Advance Request Forms and Expenses Project**

Budget planning (Advance Request Form) is an activity of planning funds that will be used to support the implementation of a project. This budget includes all estimated costs that may arise during the project, such as accommodation costs, consumption, and others, as long as the funds are used for the benefit of the project. Accountability of budget funds (Expenses Project Form) is an activity of recording the expenditure of funds that have been provided to ensure that the funds are used appropriately and efficiently, in accordance with the budget plan that has been made previously. This accountability is based on data from transaction evidence collected by the recipient of funds, usually in the form of receipts, notes, checks, and so on.

### **Application Program for Making Advance Request Forms and Project Expenses Using PHP**

The application program for submitting and accounting for budget funds is a computer application system used to process the creation of planning and accounting forms for budget funds using PHP. This program produces output in the form of printable forms and budget fund management reports.

## **3. RESULTS**

### **Problem analysis**

#### ***Analysis of budget submission and accountability at PT. Leon Testing and Consultancy Banjarbaru***

Based on the research results, it can be concluded that the submission and accountability of funds at PT. Leon Testing and Consultancy Banjarbaru still has several shortcomings, namely as follows:

#### **1. Information required by management**

The information required so far has been complete in the submission and accountability of budget funds, so there are no problems with the information required.

## **2. Related functions**

The related functions in the submission and accountability of budget funds at PT. Leon Testing and Consultancy Banjarbaru are appropriate and in accordance with their functions.

## **3. System-forming procedure network**

The procedure network at PT. Leon Testing and Consultancy Banjarbaru is appropriate and in accordance with the conditions and needs. However, the author suggests that in the reporting process, validation and approval of forms are carried out in the application, so that they no longer need to be done manually

## **4. Documents used**

The documents used at PT. Leon Testing and Consultancy Banjarbaru, namely in the form of a fund submission form (advance request form), a fund accountability form (expenses project form) and proof of transactions that have been attached as a reference in running the project and reporting to the head office have been effective, so the author does not need to suggest

## **5. Accounting records used**

The accounting records used in the form of a recapitulation report of the calculation of the difference between the funds submitted and the funds used during the project are complete and in accordance with the needs so that the author does not need to suggest.

## **Alternative problem solver**

### ***Accounting System for Submission and Accountability of Budget Funds using PHP at PT. Leon Testing and Consultancy Banjarbaru which is recommended***

#### **1. General description of the recommended system**

The system suggested by the author is an accounting information system for Submission and Accountability of budget funds at PT. Leon Testing and Consultancy Banjarbaru. The author wants the use of computer technology to help activities in the process of creating forms and transactions for submission and accountability to be more efficient and time-saving.

- The data managed is the data for the fund application form (advance request form) and the fund accountability form (expenses request form).
- The system users are Inspector/Witness (admin) who is responsible for inputting form data, Branch Manager (branch head) who is responsible for providing form

validation, and Finance & HRD & IT (super\_admin) who is responsible for providing approval for the form to be implemented.

- The system output results are advance project form reports, expenses project form reports, and recapitulation reports for calculating the difference between the advance request form and the expenses request form that has been completed.

## **2. Recommended budget fund submission and accountability procedures**

Here is the procedure for creating a fund application form (advance request form) and a budget fund accountability form (expenses project form)

- In creating the form, the inspector/witness will be given information about client data and project data that will be running. Based on this data, the inspector/witness will conduct a survey of accommodation costs and others which will later be used as a reference for creating a fund application form.
- In creating this form, the inspector/witness will be given evidence of transactions and remaining funds by the field team (sampler), as a reference for creating a budget fund accountability form.

## **3. Recommended documents**

- Advance request report contains date, No., total, status, edit, delete, print and detailed data of submission.
- The advance request form contains the date it was created, applicant data, purpose of submitting funds, advance no., description, amount, total, and signature.
- Expenses project report contains date, expenses No., total expenses, total advance, calculation of difference in funds, status, edit, delete, print and detailed data
- Expenses request form report contains applicant name, date it was created, expenses no., description, date details, description details, upload proof of transaction, amount, total expenses, advance recap, calculation of difference, and upload signature

## **Application development**



































### **Advance Request Form**

On the advance request form report page below, it is made to facilitate users in managing, administering forms and decision making in the application system. Each data can be viewed, changed, deleted and printed. On this page, click the add button to add an advance request form

**Advance Request**

Tambah

10 entries per page Search...

| No | Request Date | Advance No | Total (Rp) | Approval Status          | Action   | Detail  |
|----|--------------|------------|------------|--------------------------|--|---|
| 1  | 27 May 2024  | ADV001     | 0          | approved                 |    |  |
| 2  | 27 May 2024  | ADV002     | 0          | rejected                 |     |  |
| 3  | 28 May 2024  | ADV003     | 0          | waiting for confirmation |     |  |
| 4  | 29 May 2024  | ADV004     | 0          | approved                 |    |  |
| 5  | 02 June 2024 | ADV005     | 0          | waiting for confirmation |     |  |
| 6  | 05 June 2024 | ADV006     | 0          | approved                 |    |  |
| 7  | 05 June 2024 | ADV007     | 0          | approved                 |    |  |
| 8  | 14 June 2024 | ADV008     | 0          | waiting for confirmation |     |  |
| 9  | 24 June 2024 | ADV009     | 987        | waiting for confirmation |     |  |
| 10 | 24 June 2024 | ADV0010    | 133        | waiting for confirmation |     |  |

Showing 1 to 10 of 16 entries 1 2 >

**Figure 1.** Advance Request Report View

On the add advance request form page below, the input process is carried out to add data for submitting funds. How to fill it in starts from inputting the applicant's data, form description, date of submission of funds, description of the submission of funds, total submission, total of all submissions of funds, and uploading the signatures of the acknowledger, reviewer and approver. The following is a display of the add advance request form.


**ADVANCE REQUEST FORM**

REQUEST BY: \_\_\_\_\_ REQUEST DATE: 27/06/2024


|                       |                                  |                   |             |
|-----------------------|----------------------------------|-------------------|-------------|
| NAME                  | Name                             |                   |             |
| ID. NO.               | 0000                             |                   |             |
| DEPT.                 | Admin                            |                   |             |
| DESCRIPTION           | CDMA                             |                   |             |
| Beneficiary's Name    | PT. Leon Testing and Consultancy |                   |             |
| Beneficiary's Account | 0001 000001                      |                   |             |
| Bank's Name           | BCA                              |                   |             |
| Bank's Address        | Jakarta                          |                   |             |
| Advance No.           | ADV000                           |                   |             |
| DATE                  | DESCRIPTION                      | ORIGINAL CURRENCY | AMOUNT      |
| 27/06/2024            | Admin                            | DKR               | 133         |
| 27/06/2024            | Admin                            | DKR               | 987         |
| <b>TOTAL</b>          |                                  |                   | <b>1120</b> |

Submit


Number for



Acknowledge for



Approval for



**Figure 2.** Add Advance Request Form display

Figure 3. below is a display of the printed form results. Advance request form is a form to create a budget plan for the project that will run. The form contains applicant data,

budget for the proposed funds, the total, and signature data of the applicant, reviewer and approver.

**ADVANCE REQUEST FORM**

REQUEST BY: april REQUEST DATE: 27/06/2024

|                       |                                  |
|-----------------------|----------------------------------|
| NAME                  | april                            |
| ID. NO.               | 001                              |
| DEPT.                 | Inspector                        |
| DESCRIPTION           | PT. COAL                         |
| Beneficiary's Name    | PT. Leon Testing and Consultancy |
| Beneficiary's Account | 6840 400911                      |
| Bank's Name           | BCA                              |
| Bank's Address        | Jakarta                          |
| Advance No.           | ADV001                           |

| DATE         | DESCRIPTION  | ORIGINAL CURRENCY | AMOUNT |
|--------------|--------------|-------------------|--------|
| 2024-06-27   | Advance Desc | IDR               | 12,00  |
| <b>TOTAL</b> |              |                   | 12,00  |

Review by:

No image available

Acknowledge by:

No image available

Approved by:

No image available

**Figure 3.** Display After Printing Advance Request Form

**Expenses Project Form View**

On the expenses project form report list page below, it is made to facilitate users in managing, administering forms and decision making in the application system. Each data can be viewed, changed, deleted and printed. On this page, click the add button to add an advance request form.

Expenses Project

Tambah

10 entries per page

| No | Date of Expenses | Expenses No | Total Expenses (Rp) | Advance No. | Total Advance (Rp) | Total Refund / Deficit (Rp) | Approval Status          | Action | Detail |  |
|----|------------------|-------------|---------------------|-------------|--------------------|-----------------------------|--------------------------|--------|--------|--|
| 1  | 28 May 2024      | EXP001      | 600,000             | ADV008      | 99,000             | 0                           | approved                 |        |        |  |
| 2  | 29 May 2024      | EXP002      | 400,000             | ADV004      | 20,000,000         | 0                           | rejected                 |        |        |  |
| 3  | 13 June 2024     | EXP003      | 2,000               | ADV005      | 35,000,000         | 0                           | waiting for confirmation |        |        |  |

Showing 1 to 3 of 3 entries

**Figure 4.** Project Form Expenses Report List View

On the add expenses request form page below, the input process is carried out to add data for submitting funds. How to fill it in starts from inputting submitter data, form description, detailed accountability date, detailed accountability description, proof of transaction, total cost, total accountability, submission recapitulation and uploading

submitter signatures, verification and approvers. The following is a display of the add advance request form.

**EXPENSES Claim FORM**

Name of Employee:

Date: 27/06/2024

Expenses No. EXP005

| Date of Expense      | Brief Description of Expense | Attachment Pages     | Total (Rp)           | Advance              |                      |                      |
|----------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                      |                              |                      |                      | Date                 | Description          | Amount               |
| <input type="text"/> | <input type="text"/>         | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Total Claim          |                              |                      | <input type="text"/> | Total Advance        |                      |                      |
| Total Refund/Deficit |                              |                      | <input type="text"/> |                      |                      |                      |

Submitted By:  Verified By:  Checked By:  Approved By:

**Figure 5.** Add Expenses Project Form View

Figure 6 below is the result of the printed accountability form. Expenses project form is a form to create an accountability report for the ongoing project budget funds. The form contains submitter data, details of the budget funds used, a recapitulation of the advance request form, calculation of the difference between submission and accountability for funds, and submitter signature data, verification, and approval.

**EXPENSES PROJECT FORM**

Name of Employee: apriilia

Date: 2024-05-28

Expenses No. EXP001

| Date of Expense      | Brief Description of Expense | Attachment Pages   | Total (Rp) | Advance       |             |        |
|----------------------|------------------------------|--------------------|------------|---------------|-------------|--------|
|                      |                              |                    |            | Date          | Description | Amount |
| 2024-05-28           | dana yang terpakai           | No image available | 600000     | 27/06/2024    |             |        |
| Total Claim          |                              |                    | 0          | Total Advance |             |        |
| Total Refund/Deficit |                              |                    | 0          |               |             |        |

Submitted By: No image available | Verified By: No image available | Checked By: | Approved By: No image available

**Figure 6.** Print View of Expenses Project Form



#### 4. CONCLUSION

Based on the research conducted, the author concludes the following: (1) The functions at PT. Leon Testing and Consultancy Banjarbaru are well-executed, as each relevant section already has its own duties and responsibilities. (2) The documents used as references for form creation are effective and meet the requirements, though they still rely on a semi-manual recording system. (3) The author has developed an application program for budget submission and accountability to streamline and simplify the process of form creation and project execution. Based on the research conducted, the author offers the following suggestions to enhance the efficiency and ease of budget submission and accountability processes at PT. Leon Testing and Consultancy Banjarbaru: (1) The expense project accountability form should include an automatic summary feature for advance request forms to facilitate easier reconciliation between the request and accountability forms. (2) The application program should incorporate a digital signature feature in the form of a barcode to improve efficiency, security, and reliability in the validation and approval processes, as well as to facilitate tracking and verification. (3) Finally, the author suggests that the application program should include a notification feature for each user to simplify the process of creating and approving budget submission and accountability forms at PT. Leon Testing and Consultancy Banjarbaru.

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