EVALUATION OF CASH WITHDRAWAL PROCEDURES BASED ON PP NO. 12 IN NORTH SULAWESI

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Abstract: Cash Disbursement Accounting Systems and Procedures will help expedite the management of company activities if all its components run according to proper procedures. The aim of the study is to find out that the accounting system for cash disbursements at the National Unity and Regional Politics Agency of North Sulawesi Province has been in accordance with PP No. 12 of 2019. The method used in this study is descriptive qualitative data, namely data presented in the form of a clear and detailed explanation in nature with data collection methods through interviews, observation, and documentation. The results of the study show that the Regional Political and National Unity Agency of North Sulawesi Province, in the Cash Disbursement Accounting System and procedure managed by the Accounting Section, uses the Local Government Information System Application (SIPD) and the Financial Management Information System (FMIS) Application. In implementing this application, there are obstacles experienced, while these obstacles are the internet network which is still not good, and errors often occur due to viruses in the application, which result in problems in inputting application data resulting in delays in issuing Payment Request Letters (SPP) which slows down the disbursement process funds, as well as a lack of human resources (HR) in using this application.

Keywords: Cash Disbursement Accounting System and Procedure, local Government System Information (SIPD).


INTRODUCTION

The development of science and technology encourages people to live more practically and efficiently; all conveniences want to be achieved to find satisfaction in every action in all fields. One of them appears, which is called the system. The system is a collection of elements that interact with each other to achieve the goals of the components/elements so that the scope is broader (Santi, 2022).

An accounting system is a method and procedure for recording and reporting financial information provided to a company or a business organization. In every company or agency, the accounting system plays a vital role because the accounting function can provide information about the finances of a company. To meet the financial information needs of companies, it is necessary to develop an accounting system.

One of a company's assets that requires more attention and handling is cash because it is very easily transferable, and ownership cannot be proven, so it is easily misappropriated. Therefore, it is necessary to carry out supervision through an appropriate internal control system for cash to maintain the existence of these assets. Systems related to cash, namely Cash Disbursement Accounting Systems and Procedures, these systems will help expedite the management of company activities if all
components run according to the proper procedure. Every company or organization related to economic activities must implement Cash Disbursement Accounting Systems and procedures for each income received.

With the implementation of accounting systems and procedures in the company, it is hoped that all company activities can run well, especially those closely related to the speed of cash flow. Due to the straightforward nature of cash being misappropriated, it is necessary to have an appropriate accounting system so that the implementation and use of cash are used to finance company expenses. The accounting system and procedures are the cash disbursement accounting system (Mulyadi, 2017, p. 3).

Cash is an essential component in smoothly running the company’s operational activities. As seen from its nature, cash is the most current asset, and almost every transaction with outsiders affects cash. Due to the straightforward nature of cash being misappropriated, it is necessary to have internal control over cash by separating the functions of storing, executing, and recording. In addition, there is also strict supervision of cash disbursement functions. Without internal control, it is easy to embezzle cash (Pakawaru et al., 2023).

To strengthen accountability, every official presenting financial reports must provide a statement of responsibility for the financial statements. The Regional Head/Head of the Regional Apparatus Organization must clearly state that the financial reports have been prepared based on an adequate Internal Control System and that the information contained in the financial reports has been presented following Government Accounting Standards or Standard Akuntansi Pemerintah (SAP). To achieve transparency, Government Regulation No. 56 of 2005 concerning Regional Financial Information Systems requires local governments to provide financial information openly to the public; consequently, each local government must build a regional financial information system.

Regional financial management has undergone fundamental changes with the enactment of Law No. 32 of 2004 concerning Regional Government and Law No. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, the existence of these two Laws has given broader authority to Regional Governments. The authority referred to includes the flexibility in mobilizing sources of funds and determining the direction, objectives, and targets for using the budget.

Following Republic of Indonesia Government Regulation No. 12 of 2019 concerning Guidelines for Regional Financial Management, the accounting procedures applied within the regional government include accounting procedures for Cash Receipts, Cash Disbursements, Asset Accounting and Accounting Other Than Cash. Cash disbursement is a crucial component of resources in implementing development programs planned by the government. Cash is recognized as the nominal value of cash or equivalent to cash, as well as a current account at a bank that is not restricted in use. Cash disbursements include transactions that result in reduced cash balances or bank accounts belonging to local government entities. Changes in cash are affected by cash disbursements.

This research was conducted at the Regional National Unity and Politics Agency of North Sulawesi Province in the Cash Disbursement Accounting System and Procedure managed by the Accounting Department, namely using the Regional Government Information System Application or Sistem Informasi Pemerintah Daerah (SIPD). The National Unity and Regional Politics Agency of North Sulawesi Province also used the SIPD application 2017. The application of this SIPD has experienced obstacles, and these obstacles are the SIPD internet network which still needs improvement. Errors often occur due to viruses in the application, which result in problems in inputting SIPD application data resulting in delays in issuing Payment Request Letters or Surat Permintaan Pembayaran (SPP), which slows down the process of disbursing funds, as well as a lack of human resources (HR) in using this SIPD application.
This SIPD application makes it easy for users to operate because it is easy to understand. In addition, data confidentiality is maintained through developed technology that can assist in management according to financial administration needs more efficiently, transparently, quickly, and accurately by optimizing the utilization of employee data. Based on the background described above, the author is interested in raising a title that can benefit the National Unity and Politics Agency of North Sulawesi Province. Based on the research background previously stated, the formulation of the problem in this study is whether the Cash Expenditure Accounting System and Procedure at the National Unity and Regional Politics Agency of North Sulawesi Province is following PP No. 12 of 2019?

METHODS

This study uses descriptive qualitative data presented as a clear and detailed explanation. This research was conducted at the Regional Political and National Unity Agency of North Sulawesi Province located at Jalan 17 August No.7, Wanea, Tj. Batu, Manado, Manado City, North Sulawesi. This research was conducted from October 2022 to December 2022. The primary data was obtained from the Letter of Provision of Funds (SPD) and Payment Order (SPP) to the National Unity and Regional Politics Agency of North Sulawesi Province. The Secondary data was obtained from relevant sources, such as a brief history, vision, and mission regarding managing the cash disbursement system at the National Unity and Regional Politics Agency of North Sulawesi Province. The data was obtained through interviews, observation, and documentation.

RESULT AND DISCUSSION

Cash Disbursement Accounting System. Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which the researchers conducted with Mr. Drs. Noldy Z. Salindeho, M. Si as Secretary, “Cash disbursement accounting systems and procedures consist of transaction mechanisms to replenish cash through Supply Money, Change Money, Additional Money as well as Direct payment mechanisms.”

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Ms. Della M. Lasut, SE, MAP as Chair of the Finance Sub-Division, “Types of expenditure consist of direct payments, change of money, additional money and supply money.”

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Ms. Winsy Sengkey as Treasurer, “Accounting for cash disbursements consists of Change of Money, Direct payments, Additional Money and Supply of Money.”

Cash Disbursement Accounting System Using Inventory Money or Uang Persediaan (UP). Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which the researchers conducted with Mr. Drs. Noldy Z. Salindeho, M.Si as Secretary, the supply money is received after the Budget Execution Guidance is established. Supply money goes to the treasurer’s treasury, when going to carry out activities must apply for the issuance of a Letter of Provision of Funds, after the Letter of Provision of Funds is issued, we submit a Payment Order consisting of a Direct Payment Order, this Direct Payment Order is used if accountability already exists.

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Ms. Della M. Lasut, SE, MAP as Chair of the Finance Sub-Division, the Supply Money is done once a year, the Supply Money consists of monthly Changes and Zero Changes which will be closed at the end of the year for Supply Money. Supply
money is received after the Budget Execution Guidance is determined. Supply money goes to the treasurer's treasury, when carrying out activities must apply for the issuance of a Letter of Provision of Funds, after the Letter of Provision of Funds is issued, we send a Payment Order consisting of a Direct Payment Order, this Direct Payment Order is used if there is accountability.

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Ms. Winsy Sengkey as Treasurer, the Supply Money will be disbursed if we have provided evidence of an Accountability Letter, then it can be nullified to accountability. Supply money goes into the treasurer's treasury, when carrying out activities, must apply for the issuance of a Letter of Provision of Funds.

**Cash Disbursement Accounting System Using Additional Money or Tambahan Uang (TU).** Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which the researchers conducted with Mr. Drs. Noldy Z. Salindeho, M.Si as Secretary, "Additional money is obtained from the regional treasury to the treasury, there is a Regional General Cash Account (RKUD) so if you use it then submit an Order to Pay Additional Money then when an activity is approved it must make accountability to the Financial Agency no later than 1 month which is the manager to the account regional treasury."

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Ms. Della M. Lasut, SE, MAP as Chair of the Finance Sub-Division, "Additional money, namely outside of the Supply Money and Change Money, the Additional Money is used for activities that are large amounts that cannot be covered with Supply Money and must include the Terms of Reference for issuing Letters of Disbursement of Funds."

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Ms. Winsy Sengkey as Treasurer, "Additional money is obtained from the regional treasury to the treasurer's treasury, there is a Regional General Cash Account (RKUD), additional money is made when requesting the disbursement of more funds for a particular activity and must be accounted for within 1 month."

**Cash Disbursement Accounting System Using Change of Money or Ganti Uang (GU).** Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which the researchers conducted with Mr. Drs. Noldy Z. Salindeho, M.Si as Secretary, "In principle, replace money using cash in the treasurer's treasury and then adjust it with accountability."

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Ms. Della M. Lasut, SE, MAP as Chair of the Finance Sub-Division, "There is a monthly change, there is a zero change."

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which the researchers conducted with Ms. Winsy Sengkey as Treasurer, "Replacement of money will be obtained when showing proof of accountability and can be nullified on liability."

**Cash Disbursement Accounting System Using Direct Payments or Pembayaran Langsung (LS).** Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which the researchers conducted with Mr. Drs. Noldy Z. Salindeho, M.Si as Secretary, "Direct payments are made when you have made an accountability."

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Ms. Della M. Lasut, SE, MAP as Chair of the Finance Sub-Division, "Direct Payment is different from Change Money, Additional Money, Supply Money, direct payments are made when the goods have been received."
Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Ms. Winsy Sengkey as Treasurer, “Direct Payment will be issued when showing accountability first.”

**Cash Disbursement Procedure.** Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which the researchers conducted with Mr. Drs. Noldy Z. Salindeho, M.Si as Secretary, "The cash disbursement procedure has a verifier officer who verifies all accounts provided as proof of the transaction. The verifier official then submits an inspection to the treasurer to make payments using a non-cash system, cash disbursements will be made when the verification official sees the completeness of the accountability documents, such as complete transaction evidence, then the head of the agency disposes of the disbursement to the treasurer."

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Mr. Drs. Noldy Z. Salindeho, M.Si as Secretary, "The cash disbursement procedure has a verifier officer who verifies all accounts provided as proof of the transaction."

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Ms. Della M. Lasut, SE, MAP as Chair of the Finance Sub-Division, "The cash disbursement procedure follows the existing regulations, as well as every cash disbursement, must be following the rules. The cash disbursement procedure has a verifier officer who verifies all accounts provided as proof of the transaction."

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Ms. Della M. Lasut, SE, MAP as Chair of the Finance Sub-Division, "The cash disbursement procedure must first make accountability for issuing money, the verifier officer will recommend to the treasurer to make payments with a non-cash system, cash disbursement will be carried out when the verification official sees the completeness of the accountability documents."

**Procedure for Submission of Letter of Fund Provider.** Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which the researchers conducted with Mr. Drs. Noldy Z. Salindeho, M.Si as Secretary

"The Letter of Provision of Funds begins with a notification of the implementation of activities by the Appointer of the Activity Implementing Official, who attaches a framework of reference, then the Appointing Officer for the Implementation of the Activity informs the head of the budget user that the activity has been carried out and then the budget user makes an application for the issuance of a Provision of Funds Letter addressed to the general treasurer area."

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province which researchers conducted with Ms. Della M. Lasut, SE, MAP as Chair of the Finance Sub-Section


Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Ms. Winsy Sengkey as Treasurer

"The Fund Provider is following the cash budget in the Budget Implementation Document, the request for a Fund Provider Letter must follow the available cash budget in the provincial Budget Implementation Document."

**Payment Order Issuance Procedure.** Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which the researchers conducted with Mr. Drs. Noldy Z. Salindeho, M.Si as Secretary, "Payment Orders have procedures after the Letter of Provision of Funds has been issued, then budget users through the treasurer and financial administration of Educators and Education Personnel make payment orders, Payment Orders have the same type as Payment Orders consisting of Orders for Payment of Supply Money, Orders for
Payment Payment for Change of Money, Letter of Payment for Additional Money, Letter of Order for Direct Payment.”

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province which researchers conducted with Ms. Della M. Lasut, SE, MAP as Chair of the Finance Sub-Section, "There is a change of money, additional money, direct payments. Money Change Payment Order, namely making payment first before receiving the goods and then making a Letter of Accountability. Order for Payment of Additional Money is made by paying in advance and then making a Letter of Accountability. Letter of Direct Liability is done when the goods already exist.”

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Ms. Winsy Sengkey as Treasurer, “Payment Order is made when payment and signing are complete.”

**Procedure for Issuing a Payment Order.** Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Mr. Drs. Noldy Z. Salindeho, M.Si as Secretary, "Payment Warrants consist of Warrants for Payment of Change of Money, Additional Money, Direct payments, and Supply Money. The procedure is identical to the Payment Order, and everything has gone through the system."

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province which researchers conducted with Ms. Della M. Lasut, SE, MAP as Chair of the Finance Sub-Section, “Payment Orders, Letters of Provision of Funds, Letters of Accountability, Payment Orders, Payment Orders will be made when all files are complete up to the Payment Order.”

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Ms. Winsy Sengkey as Treasurer, "Payment Orders are made when the payment and signing are complete, and for the types of Payment Orders consist of Payment Orders, Change Money, Additional Money, Direct, and nil."

**SP2D Issuance Procedure.** Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which the researchers conducted with Mr. Drs. Noldy Z. Salindeho, M.Si as Secretary, "The accountability for the Order of Disbursement of Funds is stated in the form of valid transaction evidence, then made in summary and verified by the appointed verifier. An Order for Disbursement of Funds is not issued from the National Unity Agency and the Regional Politics of North Sulawesi Province. However, an Order for Disbursement of Funds is issued by the Financial Agency signed by the Head of the Financial Agency in the Regional Public Agency."

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province which researchers conducted with Ms. Della M. Lasut, SE, MAP as Chair of the Finance Sub-Section, "The process of issuing an Order for Disbursement of Funds is in finance through all files of Orders for Payment, Orders for Payment, Letters of Accountability to the Regional Personnel and Education and Training Agency, then making Orders for Disbursement of Funds and disbursing them to Bank Sulut and Bank Sulut which disbursed the funds."

Based on the results of interviews at the National Unity and Regional Politics Agency of North Sulawesi Province, which researchers conducted with Ms. Winsy Sengkey as Treasurer, "After all documents are complete with a Payment Order, a Funds Disbursement Order will be issued when the Payment Order is disbursed."

**Cash Disbursement Accounting System.** Based on the research results at the National Unity and Regional Politics Agency of North Sulawesi Province. Cash disbursement accounting systems
and procedures consist of transaction mechanisms to replenish cash through Supply Money, Change Money, Additional Money, and Direct payment mechanisms.

Based on Government Regulation No. 12 of 2019, Cash disbursements that result in Regional Expenditure Revenue Budget Expenses cannot be carried out before the draft Regional Regulation on Regional Expenditure Revenue Budget is stipulated and promulgated in regional gazettes. Cash disbursements do not include expenses for emergencies and/or urgent needs following the provisions of the laws and regulations.

Table 1. Comparison of Cash Disbursement Accounting Systems and Procedures between PP No. 12 of 2019 with the National Unity and Politics Agency for North Sulawesi Province

<table>
<thead>
<tr>
<th>System</th>
<th>PP No 12. Tahun 2019</th>
<th>National Unity and Regional Politics Agency of North Sulawesi Province</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inventory Money (UP)</td>
<td>Supply money is a work advance in a certain amount given to the expenditure treasurer to finance operational activities at regional work units and/or to finance expenditures that, according to their nature and purpose, are impossible to do through a direct payment mechanism.</td>
<td>Inventory money is received after the Budget Implementation Facilitation is determined. Supply money goes to the treasurer's treasury, when going to carry out activities must apply for the issuance of a Letter of Provision of Funds, after the Letter of Provision of Funds is issued, we submit a Payment Order consisting of a Direct Payment Order, this Direct Payment Order is used if accountability already exists.</td>
<td>In accordance</td>
</tr>
<tr>
<td>Additional Supply Money (TU)</td>
<td>TU is an additional down payment given to the expenditure treasurer/assistant expenditure treasurer to finance expenses for the implementation of the APBD which are not sufficiently funded from the UP with a deadline of 1 (one month)</td>
<td>Additional money is obtained from the regional treasury to the treasurer's treasury. There is a Regional General Cash Account (RKUD), so if you use additional money, it is usually used for activities that are large amounts that cannot be covered with supply money and must include a Terms of Reference for issuing a Letter of Disbursement of Funds then submit an Order to Pay Additional Money then when an activity is approved it must make accountability to the Financial Agency no later than 1 month which is the manager of the regional treasury account</td>
<td>In accordance</td>
</tr>
<tr>
<td>Change Inventory Money (GU)</td>
<td>Change of supply money is a document used to issue an order for the disbursement of funds at the expense of DPA SKPD, whose funds are used to replace money using cash in the treasurer's treasury and then adjust it to accountability.</td>
<td>In principle, replace money using cash in the treasurer's treasury and then adjust it to accountability.</td>
<td>In accordance</td>
</tr>
</tbody>
</table>
replace the UP that has been spent.

Direct Payment (LS)

LS is a direct payment to the treasurer of expenses/receiving other rights based on other work agreements by issuing a direct payment order.

Direct payments are made when accountability has been made In accordance

Cash Disbursement Procedure. Based on Government Regulation No. 12 of 2019, The cash disbursement procedure for each expenditure must be supported by complete and valid evidence regarding the rights obtained by the collector. Based on the research results at the Regional Political and National Unity Agency of North Sulawesi Province, the cash disbursement procedure has a verifier official who verifies all accountability provided as proof of the transaction. The verifier official then submits an inspection to the treasurer to make payments using a non-cash system, cash disbursements will be made when the verification official sees the completeness of the accountability documents, such as complete transaction evidence, then the agency head disposes of the disbursement to the treasurer.

Table 2. Comparison of Cash Disbursement Procedures between PP No. 12 of 2019 with the National Unity and Politics Agency for North Sulawesi Province

<table>
<thead>
<tr>
<th>System</th>
<th>Information</th>
</tr>
</thead>
</table>
| Letter of Provision of Funds (SPD) | SPD is a document stating the availability of funds as a basis for issuing a request for payment of the implementation of the APBD
<p>|                               | The Letter of Provision of Funds begins with a notification of the implementation of activities by the Appointer of the Activity Implementing Official, who attaches a framework of reference, then the Appointing Officer for the Implementation of the Activity informs the head of the budget user that the activity has been carried out and then the budget user makes an application for the issuance of a Provision of Funds Letter addressed to the regional general treasurer |
|                               | In accordance                                                                |
| Payment Order (SPP)           | SPP is a document used to submit payment requests.                            |
|                               | The Payment Order has a procedure after the Letter of Provision of Funds has been issued, then the budget user, through the treasurer and financial administration of Educators and Education Personnel, makes a payment order. The Payment Order has the same type as the Payment Order consisting of a Payment Order for Supply Money, an Order Payment for Change of Money, a Letter of Payment for Additional Money, Letter of Order for Direct Payment |
|                               | In accordance                                                                |
| Payment Order (SPM)           | SPM is a document used to issue an order for the disbursement of Payment Orders consist of Payment Orders for Change of Money, Additional Money, Direct payments, and Supply Money. The |
|                               | In accordance                                                                |</p>
<table>
<thead>
<tr>
<th>Fund Disbursement Order (SP2D)</th>
<th>The National Unity Agency and the Regional Politics of North Sulawesi Province do not issue an Order for Disbursement of Funds. However, an Order for Disbursement of Funds is issued by a Financial Agency signed by the Head of the Financial Agency in the Regional Public Agency. The accountability for the Order of Disbursement of Funds is stated in the form of valid transaction evidence, then made in summary and verified by the appointed verifier.</th>
</tr>
</thead>
<tbody>
<tr>
<td>funds for the expenditure burden of DPA SKPD.</td>
<td>procedure is the same as the Payment Order, and everything has gone through the system.</td>
</tr>
<tr>
<td>SP2D is a document used as the basis for the disbursement of funds for APBD Expenses.</td>
<td>In accordance</td>
</tr>
</tbody>
</table>

**CONCLUSION**

Based on the discussion of the evaluation carried out on cash disbursement accounting systems and procedures at the Regional Political Unity and National Unity Agency of North Sulawesi Province based on Government Regulation No. 12 of 2019 can be summed up as follows.

1. The cash disbursement accounting system consists of a transaction mechanism for replenishing cash through the Money Supply received after the Budget Execution Guidance is established. Supply money goes into the treasurer's treasury when he is about to carry out activities, he must apply for the issuance of a Letter of Provision of Funds. Additional money is obtained from the regional treasury to the treasurer's treasury. In principle, changing money uses cash in the treasurer's treasury and then adjusting it to accountability.

2. The procedure for cash disbursement at the National Unity and Regional Politics Agency of North Sulawesi Province consists of a Letter of Provision of Funds beginning with a notification of the implementation of activities by the Appointer of the Activity Implementing Officer attaching a working frame of reference. The Payment Order has a procedure after the Letter of Provision of Funds has been issued, then the budget user, through the treasurer and financial administration of Educators and Education Personnel, makes a payment order. Payment Orders consist of Payment Orders for Change of Money, Additional Money, Direct payments, and Supply Money. The Fund Disbursement Order is stated as valid transaction evidence, then made in summary and verified by the appointed verifier.

In the coming years, it is hoped that the National Unity and Regional Politics Agency of North Sulawesi Province can improve the internet network quality so that the application used to input existing cash disbursement data can be followed at the specified time.

**REFERENCES**


Pengelolaan Keuangan Daerah


Undang-Undang No. 33 Tahun 2004 Tentang Perimbangan Keuangan Antara Pemerintah Pusat Dan Pemerintah Daerah.