

**EVALUATION OF THE APPLICATION OF A CASH
DISBURSEMENT ACCOUNTING PROCEDURE SYSTEM USING A
MONEY CHANGE MECHANISM (GU) BASED ON
PERMENDAGRI NO.77 OF 2020 AT THE INVESTMEN SERVICE
AND INTEGRATED ONE-STOP SERVICE IN BITUNG CITY**

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Abstract:

Systems and procedures for disbursing funds must be in accordance with applicable regulations. Replacement of Supply Money, hereinafter abbreviated as GU (GU) is the replacement of supply money that has been used up. The purpose of this study is to find out whether the fund disbursement mechanism (GU) based on Permendaigri No. 77 of 2020. One-Stop Integrated City Investment and Integrated Services for the City of Bitung are not appropriate. The type of researcher I want to use is different from this researcher for this qualitative approach with a descriptive approach to the quality of this research. The type of researcher he chose was because he was able to pay attention to this as a whole for every crime he committed, so that he could benefit from the activities that actually occurred. Based on the results of the study, it was found that the application of a system for calculating cash disbursements and procedures that use the Money Chain (GU) mechanism in Investment Services in One-Stop Services in Bitung City is not in accordance with Permendaigri No. 77 in 2020.

Keywords: Evaluation, Accounting Systems and Procedures, Cash Disbursements.



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INTRODUCTION

Good governance is government that is accountable, has the ability to formulate policies and provide services, and respects human rights, and enforces and enforces the law. Good governance is based on three elements, namely transparency, participation and accountability. Therefore, there is a need for a change movement in the field of government accounting to create a good governance system because through an accounting process, financial information is obtained for various parties. Regulation of the Minister of Home Affairs No. 13 of 2006 and the second amendment to Permendagri No. 21 of 2011 contains guidelines for regional financial management, which is mandated by the Minister of Home Affairs to carry out guidance and supervision of regional financial management to regional governments, including providing system documents and procedures for regional financial management. Over time, with changes in economic dynamics in increasingly complex regional financial management, these regulations were revised back into Permendagri No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management which also regulates the application of accounting systems and procedures for cash disbursements (GU).

This relationship with the wiser actors in making economic decisions and supported by the rapid development of information technology, the role of accounting as financial information is very important in economic life, especially in the field of government. Within the framework of the governance system, it can be seen that the financial management system is basically a sub-system of the government system itself. In relation to the work of repairing/compiling the accounting system, in this case the regional finance department is responsible for always following up or checking the accounting system equipment. The Expenditure Treasurer is tasked with submitting the SPP-UP at the beginning of each fiscal year after the issuance of the Regional Head's Decree concerning the Amount of Arrangement Money. If the Supply Money has been used up, the Spending Treasurer may submit SPP-GU in the amount of SPJ for the use of the approved Supply Money for a certain period of time.

The system and accounting procedures for cash disbursements for cash at the Investment and One-Stop Services Office of Bitung City are often found to have recording errors resulting in discrepancies in reporting. It is very important to apply the system and accounting procedures for cash disbursements in local government agencies in accordance with applicable regulations because they aim to determine the effectiveness of the systems and procedures implemented and to facilitate the cash disbursement process. Regional Apparatus Work Units (SKPD) in North Sulawesi Province, one of which is the Investment and One-Stop Services Office of Bitung City, in the system and procedure for accounting for disbursements of cash reimbursement must be guided by PERMENDAGRI number 77 of 2020 concerning regional financial management techniques to prevent Threats and fraud occur, and it is hoped that this can be implemented transparently and responsibly with each existing budget.

Permendagri 77 of 2020 is a replacement for Permendagri number 13 of 2016 concerning the management of regional financial management which was put into use in the 2021 budget. The main changes in the regulations include changes to regulations related to planning, budgeting, implementation and administration and accountability of regional finances. The new regulation is intended to realize good and clean governance by carrying out good governance in an orderly manner, complying with laws and regulations, efficiency, economy, effectiveness, transparency and responsibility by taking into account the principles of justice, compliance and benefits for the community.

Research Ardilina, Runtu, Tirayoh (2018) the purpose of this research is to find out the application changing money at the Traffic Directorate of the North Sulawesi Regional Police is in accordance with Permendagri No. 55 of 2008. Type research used in this research is descriptive qualitative research. Data collection conducted by interviews and documentation. The results of this study indicate that the Directorate of Traffic The North Sulawesi Regional Police Cross has carried out a change of money at the directorate in accordance with the provisions applicable. However, r research by Dendeng, Elim, Wokas (2020) the purpose of this study was to find out the procedure disbursement of cash by using the supply of money at the Regional Revenue Service of the City of Manado. Type the research used in this research is descriptive research using qualitative data. Data collection was carried out by observation, interviews and documentation. The research results show that the procedure for dispensing cash supplies at the Regional Revenue Office of the City of Manado has not been effective yet not in accordance with SE.900/316/BAKD because several supporting documents required by law were not attached. However, research by Sambuaga, Pangemanan, Walandouw (2021) aims to find out the application of the system the procedure for disbursing cash at the Secretariat of the Manado City People's Legislative Assembly is in accordance with Permendagri No. 13 of 2006. The type of research used in this research is

research descriptive by using qualitative data. Data collection was done by interviewing and documentation. The results of the study show that the Manado City Regional Representative Council has implemented systems and procedures for disbursing cash effectively and in accordance with Permendagri No.13 of 2006.

From the description described above, the thesis writer is interested in conducting research which is outlined in the title "Evaluation of the Implementation of Cash Disbursement Accounting Systems and Procedures Using Money Change Mechanisms (GU) Based on Permendagri No. 77 of 2020 at the Investment and One-Stop Service Office of Bitung City"

METHODS

The type of researcher I want to use is different from this researcher for this qualitative approach with a descriptive approach to the quality of this research. The type of researcher he chose was because he was able to pay attention to this as a whole about every crime he committed, so that he could benefit from the activities that actually occurred. The type of data used in this research is qualitative data. The data used in this research is primary data. Data collection methods used in this research are interviews and documentation. The analytical method that is used in this research is descriptive analysis which is useful describe, give an overview of the flow of system achievement and the procedure for removing the cash flow to replace the money. The first stage, researchers conducted interviews and collected data. the second stage, the researcher evaluates the results of the data analyzed and compares the results of field findings with the regulations used. the third stage, the researcher draws conclusions and provides suggestions.

RESULT AND DISCUSSION

Money Change Cash Disbursement System. The expenditure treasurer submits a change of money aimed at adding to the balance of the supply money which has been used for operational activities in the office. The Investment and One-Stop Services Office of Bitung City does not minimize the number of requests for change of money, meaning that it does not have to wait for 50% of the supply money to be used up.

Cash Disbursement Internal Control System

In carrying out the cash disbursement cycle, the One-Stop Investment and Services Office Bitung City implements internal control consisting of 5 components, namely:

1. Control Environment

The results of the research show that the Investment and One-Stop Services Office of Bitung City form an organizational structure in accordance with the needs in implementing the components - components in control environment. The purpose of forming an organizational structure is to have more authority and responsibility clear between the Head of Service and his subordinates so that supervision is carried out by the Head of Service can run properly.

2. Risk Assessment

To submit a request for Change of Money, the supporting documents are verified in advance by Head of Sub Division of Finance, to avoid mistakes that can harm the Service Investment and Integrated One-Stop Services in Bitung City.

3. Control Activities

1) Separation of Duties

Employee in the finance section at the City Investment and One-Stop Services Office Bitung has carried out his duties in the Money Changing System and Procedure according to their respective positions.

2) Adequate Documents and Records Money Change procedure documents, namely:

- a. SPP-GU
- b. Letter of Submission of SPP-GU
- c. SPM-GU

4. Information and Communication

For accurate accounting system documentation regarding Money Change documents, see Kasda Online. The Investment and One Stop Services Office of Bitung City is not yet complete using the Local Government Information System (SIPD).

5. Activity Monitoring

Monitoring or supervision is carried out by BPK. For internal offices it is carried out by the Head of Sub-Division.

Money Change Procedure. Procedure for changing money at the Investment and One-Stop Services Office in Bitung City are as follows:

1. Letter of Request for Payment of Change of Money (SPP-GU)

The SPP is submitted by the Expenditure Treasurer or Assistant Expenditure Treasurer, as a process addition of inventory money that has been used for office operational needs.

Related parties and their functions:

- 1) Spending Treasurer. The expenditure treasurer has the task of preparing SPP GU;
- 2) SKPD Financial Administration Officer. PPK SKPD has the task of verifying SPP GU
- 3) The spending treasurer makes the SPJ-GU and collects other documents such as purchase notes

proof of tax payment, etc.

4) The spending treasurer makes the SPP-UP through the Kasda Online application.

5) After the SPP-GU is made by the Expenditure treasurer, SKPD Financial Administration Officer

verify the SPP-GU, after the SPP-GU is verified it is submitted to the Budget User.

2. Warrant for Paying Change of Money (SPM-GU)

Warrant for Paying Change of Money (SPM-GU) is a letter issued by a Budget User for spending that has been budgeted in DPA SKPD.

Related Parties and Their Duties or Functions:

- 1) SKPD Financial Administration Officer. PPK SKPD has the task of preparing SPM
- 2) Budget User. PA has the task of signing the SPM.
- 3) Based on the SPP-GU submitted by the Spending Treasurer, the PPK will verify.
- 4) After verification is stated according to PPK SKPD prepares a draft SPM signed by Budget User,

if it is not in accordance with the PPK SKPD, it will return the SPP-GU and make a letter SPM-GU rejection is then submitted to the Expenditure Treasurer.

5) Budget Users sign and publish the SPM-GU no later than two days after the process the verification carried out by the PPK SKPD is declared complete and valid to be submitted to the

BUD accompanied by a Statement of Submission of SPP-GU and SPP-GU.

3. Money Change Fund Disbursement Letter (SP2D-GU)

An Order for Disbursement of Funds (SP2D) is made by the Regional General Treasurer to issue an amount money based on SPM received from Budget Users.

Related Parties and Their Functions or Duties:

- 1) Regional General Treasurer. BUD has the task of issuing SP2D.
- 2) After the Budget User submits the SPP-GU, Statement Letter for Submission of SPP-GU and SPM to The Regional Financial Management Officer as the Regional General Treasurer, the Regional General Treasurer will verify the submitted documents;
- 3) If there is a discrepancy or incompleteness in the verification process, the BUD will return the SPM document no later than 1 day after the SPM is received;
- 4) If declared complete, BUD will issue SP2D to be ready for disbursement of funds through the Bank Sulut Go.

Cash Disbursement Accounting Systems and Procedures Using the Change of Money Mechanism (GU). Cash Management System and Procedures for Disbursement of Cash Using Money Change Mechanisms (GU) paid for There are some things that are not in accordance with the Investment and One-Stop Services Office for the City of Bitung Permendagri No. 77 of 2020 where SPP-GU at the Investment Service and One-Stop Integrated Services does not minimize requests for change of money, while according to Permendagri NO.77 of 2020 requests for compensation must be at least 50% of the supply money used.

Cash Disbursement Accounting Systems and Procedures Using Money Change Mechanisms (GU) in The Investment and One-Stop Services Office of Bitung City is in accordance with its function carried out, there is a budget proposal, the issuance of SPD (Letter of Provision of Funds). Proof of spending the Supply Money, inputting it into a computer device to make an SPJ (Accountability Letter) for issuance of SPP (Payment Order) for Change of Money (GU) along with existing details, making SPM (Payment Order) based on the completeness of SPP (Payment Order) for incomplete documents will be returned and will be authorized, documents declared complete will be an SPM (Payment Order) is made no later than 1 day after the SPP is received, to then be signed for submission to the budget user for the issuance or issuance of an SP2D (Fund Disbursement Order) for Change of Money (GU).

The documents used in the cash disbursement accounting system and procedures using the Money Change (GU) mechanism at the Bitung City One-Stop Investment and One-Stop Services Service are good enough and are used as they should. A Letter of Provision of Funds (SPD) upon request is issued by PPK as BU (General Treasurer). The Payment Order (SPM) signed by the user of the budget as approval for disbursement of funds is verified by PPK.

CONCLUSION

From the results of research on Money Changing Systems and Procedures (GU) at the Investment Service and One-Stop Services in Bitung City:

1. The Internal Control System for Changing Money in Investment and One Stop Services in Bitung
City is good, there is still one point that is not appropriate, namely Information and Communication because it has not used the latest application, namely local government systems and information.
2. The procedure for changing money at the Investment and One-Stop Services Service in Bitung City, in particular the procedure for submitting a Letter of Request for Payment of Change of Money (SPP-GU) is not in accordance with Minister of Home Affairs Regulation (Permendagri)

- Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management.
3. The procedure for changing money at the Investment Service and One Stop Integrated Service in Bitung City, in particular the procedure for issuing an Order for Payment of Change of Money (SPM-GU) is in accordance with Minister of Home Affairs Regulation (Permendagri) Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management.
 4. The Procedure for Changing Money in Investment and One Stop Integrated Services in Bitung City, in particular the procedure for issuing an Order for Disbursement of Supply Funds (SP2D-GU) is in accordance with Minister of Home Affairs Regulation (Permendagri) Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management.

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