

Evaluation of Accounting Systems and Procedures for Direct Expenditure Cash Expenditures (Study at the Secretariat of the Central Buton District Legislature)

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Abstract

This study aims to (1) determine the implementation of accounting systems and procedures for direct expenditure cash expenditure at the Secretariat of the Central Buton Regency DPRD. (2) Determine the suitability of implementing accounting systems and procedures for direct cash expenditure at the Central Buton Regency DPRD Secretariat with Government Regulation Number 12 of 2019 and Minister of Home Affairs Regulation Number 77 of 2020. The data collection method used in this study was interview techniques and documentation. The data analysis method used in this study was a qualitative descriptive analysis. The results showed that (1) the implementation of the accounting system was computerized using the Financial Management Information System (FMIS) to carry out procedures consisting of Issuance of SPD, Submission of SPP-LS, Submission of SPM-LS, and Issuance of SP2D-LS; and (2) the implementation of accounting systems and procedures for direct expenditure cash expenditures is generally in accordance with Government Regulation Number 12 of 2019 and Minister of Home Affairs Regulation Number 77 of 2020. However, the two regulations still cannot be applied as a whole, especially in the use or allocation of the LS mechanism to finance official travel expenditures and honorarium expenditures for financial managers, due to the limited number of UP.

Keywords: *Central Buton, Direct Expenditure Cash, Procedure, System.*

INTRODUCTION

The change in the government system from centralization to decentralization gives autonomous regions the authority to regulate and manage their regional affairs. Based on Law Number 23 of 2014 on Regional Government, regional autonomy is the right, authority, and obligation of autonomous regions to regulate and manage their government affairs and the interests of local communities within the system of the Unitary State of the Republic of Indonesia.

Changes in the government system affect the regulation of the regional financial system. Finance is one of the most important aspects because it is related to the implementation of all government programs and activities. Local governments are expected to carry out regional financial management in an orderly, efficient, economical, effective, transparent, and responsible manner with due regard to a sense of justice, appropriateness, and benefits for the community, and to obey and be guided by the provisions of applicable laws and regulations.

Regulations regarding Regional Financial Management continue to undergo revisions/changes, the latest of which is regulated by the regulatory government concerning regional financial management. In addition to being regulated by Government Regulations, regional financial

management is also regulated by the most recent Minister of Home Affairs Regulation (Permendagri), the Regulation Minister of Home Affairs concerning Technical Guidelines for Regional Financial Management, which is stipulated with consideration for implementing the provisions of Article 221 paragraph 1 (one) of Government Regulation Number 12 of 2019.

Regional financial management is an activity that includes planning, budgeting, implementation, administration, reporting, accountability, and supervision of regional finances. The regional financial management process is divided into four groups: preparation of the APBD, administration of regional expenditure and finance, accounting and financial reporting, and APBD changes.

A good regional financial management system is focused on managing the fund system in a transparent, efficient, effective, and accountable manner to the wider community (Agustin, 2021). SKPD accounting systems and procedures consist of cash receipt (revenue), cash expenditure, asset, and non-cash accounting procedures, which can be implemented manually or using a computer.

According to the Technical Bulletin on Government Accounting Standards Number 14 on Cash Accounting, cash is the most current (liquid) and active government asset. The current nature of cash is

indicated by the ease and speed with which it can be converted into other assets as needed, as a means of payment, or to fulfill government obligations. Cash expenditures, also known as regional expenditures, are all expenditures from the RKUD that do not need to be received back by the region and are recognized as a deduction from equity, which is a regional obligation in one (one) fiscal year.

Expenditure accounting procedures can be divided into expenditures with UP/GU to finance daily operational activities, expenditures with TU for urgent expenses that cannot be used for LS and UP payments, and LS expenditures made directly to the Expenditure Treasurer or Other Entitlement Recipients on the basis of work agreements, letters of assignment, or other work orders through the issuance of Direct Payment Orders (SPM-LS).

Procedures for the implementation and administration of direct expenditure (LS) consist of the issuance of a Fund Provision Letter (SPD), submission of a Payment Request Letter (SPP-LS), submission of a Pay Order (SPM-LS), and issuance of a Fund Disbursement Order (SP2D-LS). Based on the fund provision letter (SPD), the Spending Treasurer submits SPP-LS (salaries and allowances, third parties for the procurement of goods and services, to other third parties in accordance with statutory provisions) to the Budget User (PA) through the Financial Administration Officer (PPK-SKPD), which verifies the material truth, completeness of documents, and availability of funds. If the verification results are complete and appropriate, the PA orders payment at the expense of the APBD through the issuance of SPM-LS to the BUD Authorization. The BUD Authorization issues the SP2D-LS based on the SPM-LS received from the PA/KPA addressed to its partner bank.

According to Fadilah (2021), cash disbursement accounting procedures must be implemented in a government agency in accordance with applicable regulations, because they aim to determine the effectiveness of the procedures carried out and to facilitate the cash disbursement process. Furthermore, according to Singgima and Sheril (2016), systems and procedures are created to increase accountability and avoid all forms of misappropriation, fraud, embezzlement, and waste of state assets. In addition, according to Golda, Hutahaean, and Winata (2020), cash is a current asset that is often misused and engineered (*markup*) by competent people, especially

in terms of cash disbursements and receipts, to avoid all forms of fraud, corruption, embezzlement, manipulation, and misuse of state assets for cash; systems and procedures are made as basic guidelines in financial management, both expenditure and cash receipts.

The Central Buton Regency DPRD Secretariat still uses SPP-LS and SPM-LS in realizing official travel expenditures and honorarium expenditures for financial managers in December 2022. This is not in accordance with PP No. 12 of 2019 concerning Regional Financial Management in Article 145 and Permendagri No. 77 of 2020 concerning the Technical Guidelines for Regional Financial Management.

According to Mulyadi (2016), these systems and procedures are different. The system comprises a collection of several procedures that are interrelated and integrated to carry out activities. A procedure is a sequence of activities involving several people in one or more departments, which are made to handle transactions that occur repeatedly. According to Susanto (2017), the system is a collection/group of subsystems/parts/components of anything physical or non-physical that are interconnected and work harmoniously to achieve a certain goal. Procedure can also be interpreted as a process, steps, or stages in a series of activities that are interconnected with each other, and involve several people in a department within an entity (Fadilah, 2021).

Cash disbursements are carried out in accordance with adequate systems and procedures, and in accordance with predetermined rules/guidelines as a preventive measure against fraud and misuse of cash. Article 1 Government Regulation Number 71 Year 2010 on Government Accounting Standards (SAP) defines accounting as the process of identifying, recording, measuring, classifying, summarizing financial transactions and events, and interpreting results. Government accounting standards (SAP) are accounting principles applied in preparing and presenting government financial statements.

Based on Government Regulation Number 12 of 2019, Article 1, paragraph 2 explains that regional financial management is an overall activity that includes the planning, budgeting, implementing, administering, reporting, accountability, and supervision of regional finances. Meanwhile, regional finances are all rights and obligations in the context of implementing regional governments that can be valued in money and all forms

of wealth that can be used as regional property in connection with these regional rights and obligations.

According to Suryanovi (2010), the SKPD accounting system is a series of manual and computerized procedures starting from data collection, recording, and summarizing the reporting of the financial position and financial operations of SKPD. The SKPD system consists of the following procedures: accounting procedures for cash receipts (income), accounting procedures for cash expenditures (expenditures), asset accounting procedures, and non-cash accounting procedures.

Statement of Government (PSAP)No. 1 on Presentation of Financial Statements defines cash as cash and bank balances that can be used at any time to finance highly *liquid* local government activities ready to be translated/dispensed into cash and free from the risk of significant changes in value. The current nature of cash is indicated by the ease and speed with which it can be converted into other assets as needed, as a means of payment, or to fulfill government obligations.

The concept of direct expenditure is an expenditure with a direct payment mechanism (LS) to the Spending Treasurer or Other Entitlement Recipient based on a work agreement, letter of assignment, or other work order through the issuance of a Direct Payment Order (SPM-LS). Based on PP No. 12 of 2019 concerning Regional Financial Management in Article 145 and Permendagri No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management, direct payment (LS) is intended for payment of (1) salaries and benefits, (2) to third parties for the procurement of goods and services, and (3) to other third parties in accordance with laws and regulations.

Based on Article 247, Regulation of the Minister of Home Affairs Number 13 of 2006 Cash expenditure accounting procedures in SKPD include a series of processes ranging from recording, and summarizing, to financial reporting related to cash expenditures in the context of accountability for the implementation of the APBD, which can be carried out manually or using computer applications: (1) sub-procedures for accounting for direct cash expenditures (LS); and (2) sub-procedures for accounting for cash expenditures—supply money (UP) / replace supply money (GU) / additional supply money (TU).

Cash expenditure accounting sub-procedures, consisting of (1) Fund Provision Letter (SPD), is a

document stating the availability of funds as the basis for issuing a Payment Request Letter (SPP) for the implementation of the APBD. (2) Payment Request Letter (SPP), hereinafter abbreviated as SPP, is a document used to submit a request for payment. SPP consists of four types: a) SPP for Supply Money (SPP-UP), b) SPP for Reimbursement (SPP-GU), c) SPP for Additional Money (SPP-TU); and 4) SPP Direct (SPP-LS). (3) A Pay Order (SPM) is a document used for issuing a warrant for the disbursement of funds at the expense of DPA SKPD expenditure. (4) The Fund Disbursement Order (SP2D) is used as the basis for the disbursement of funds at the expense of the APBD.

The procedures for the Implementation and Administration of Cash Expenditures for Direct Expenditures consist of (1) Fund Provision Letter (SPD). After the APBD is stipulated in a Regional Regulation and the SKPD Budget Implementation Document (DPA) is authorized by the PPKD, the treasurer of each SKPD cannot make a request for funds because a Fund Provision Letter (SPD) must be issued first. The SPD was created by BUD in the context of regional cash management. This is important because it affects the amount of funds that can be provided for one SPD submission and the submission period. (2) Payment request letters (SPP). Payment requests are made by the expenditure treasurer/auxiliary expenditure treasurer as the initial process of payment to related parties by the local government, as well as the process of charging the expenditure account. The expenditure treasurer submits the SPP to the PA through the PPK-SKPD based on the SPD or other documents equated to the SPD. (3) Pay Order (SPM). A pay order is an authority possessed by a budget user/budget user proxy for expenditures budgeted in the DPA SKPD. Based on the submission of SPP-LS by the expenditure treasurer/auxiliary expenditure treasurer equipped with supporting documents, the PPK-SKPD/PPK-Unit SKPD was verified. If incompleteness, invalidity, and/or discrepancies are found, PPK-SKPD/PPK-Unit SKPD requests correction and/or improvement to the expenditure treasurer/auxiliary expenditure treasurer no later than 1 (one) day from the receipt of the SPP-LS. If the verification result is declared complete and valid, the PPK-SKPD/PPK-Unit SKPD prepares the submission of the LS payment order documented in the draft SPM-LS to be signed by the PA/KPA. (4) Fund Disbursement Order (SP2D). A fund disbursement order is made by the BUD authorizer

to release the sum of money from the RKUD, based on the SPM received from the PA/KPA. The fund disbursement order is addressed to the operational bank partner to disburse funds in the RKUD for the purpose of payment to related parties according to the type of SPM and SPP submitted.

Research conducted by Fadilah (2021) states that the implementation of the Direct Expenditure Cash Expenditure Accounting System and Procedures has been carried out in accordance with existing regulations, including related functions, documents, accounting records, and procedure networks, and is in accordance with Permendagri Number 13 of 2006. Research conducted by Meliana Said, Imam Nazarudin Latif, and Ida Rachmawati (2021) states that the implementation of the System and Procedures for the management of Supply Money during the Covid-19 pandemic is in accordance with PP Number 12 of 2019 and Permendagri Number 77 of 2020.

Based on the background above, the problem formulations proposed in this study are as follows: (1) How is the implementation of accounting systems and procedures for direct expenditure cash expenditures at the Central Buton Regency DPRD Secretariat? (2) Is the implementation of accounting systems and procedures for direct expenditure cash expenditures at the Central Buton Regency DPRD Secretariat in accordance with Government Regulation Number 12 of 2019 and Minister of Home Affairs Regulation Number 77 of 2020.

The objectives of this study are: (1) to determine the implementation of accounting systems and procedures for direct expenditure cash expenditures at the Central Buton Regency DPRD Secretariat. (2) To determine the suitability of the implementation of accounting systems and procedures for direct expenditure cash expenditures at the Central Buton Regency DPRD Secretariat with Government Regulation Number 12 of 2019 and Minister of Home Affairs Regulation Number 77 of 2020.

METHODS

The object of this study is the Accounting System and Procedures for Direct Expenditure Cash Expenditures at the Central Buton Regency DPRD Secretariat, which is located at Jl. Yos Sudarso No. 26, Labungkari, Kec. Lakudo, Central Buton Regency, Southeast Sulawesi.

The determination of informants in this study was

based on certain considerations. These considerations are as follows: the person is considered to know the most about the information we need in the research, the person is directly involved with the activities under study, or maybe the person is the leader so that it will make it easier for researchers to explore the object or situation under study. The informants in this study consisted of the Head of Planning (General and Financial Section), General and Financial Section Staff (FMIS and SIPD Operators), PPKeu-SKPD, Expenditure Treasurer, and PA.

The data used in this study were both qualitative and quantitative. Qualitative data is a type of data that comes from verbal explanations, is non-numeric, or cannot be analyzed in the form of numbers; quantitative data is a type of data in the form of numbers.

The data sources in this study are primary data and secondary data, and according to Chandrarin (2017), primary data come directly from research objects or respondents, both individuals and groups. This data is usually collected with instruments in the form of questionnaires or interview materials. According to Sugiyono (2012), Secondary data is a data source obtained by reading, studying, and understanding through other media sourced from literature, books, and documents.

The data collection method in this research is the interview and documentation method. According to Sunyoto (2016), the interview method is a method of collecting data by asking questions freely, both structured and unstructured, with the aim of obtaining broad information about the object of research. According to Arikunto (2014), documentation comes from the word document, which refers to written items. In conducting the documentation method, researchers investigate written objects such as books, documents, regulations, and diaries.

The data analysis technique used is the Miles and Huberman interactive model in Sugiyono (2020), which begins with Data Collection, namely the general exploration of the situation/object under study; everything seen and heard is recorded. Reducing data requires summarizing, selecting key things, focusing on important things, and looking for themes and patterns to provide a clearer picture. After the data were reduced, the next step was Data Presentation (Data Display). Data are presented in the form of descriptions with narrative text, and the last step is verification

(Conclusion Drawing). Drawing conclusions are drawn by analyzing and describing the data that have been obtained to arrive at conclusions that will answer the formulation of the research problems that we do.

RESULTS AND DISCUSSION

Research results

The accounting system and procedures for direct expenditure cash disbursements at the Central Buton Regency DPRD Secretariat are carried out based on PP Number 12 of 2019 concerning Regional Financial Management, Permendagri Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management, Perda concerning the Determination of the Central Buton Regency APBD, and Perkada concerning the Explanation of the Central Buton Regency APBD.

The implementation of the accounting system at the Central Buton Regency DPRD Secretariat in 2022 used a computerized system. The planning process is carried out using the Regional Government Information System (SIPD), and the administration process uses a Financial Management Information System (FMIS). The manual process is also carried out at the stage of making SPJ expenditure, the submission process to the Expenditure Treasurer, and the verification process by PPK. For 2023, the planning and administration processes were carried out using SIPD.

The implemented cash expenditure accounting procedures consist of Payment by Money Supply (UP), which is a working advance at the beginning of the fiscal year that can be replenished (revolving) if it has been used; Payment by Replacing Money Supply (GU), which can be made when UP funds have been reduced; Payment by Adding Money Supply (TU), which is used to finance urgent activities; Payment by Direct (LS), which is a way of paying expenditure whose funds are transferred directly from RKUD to the recipient's account or through the SKPD expenditure treasurer's account and then paid to the person concerned through the Satker Application.

Accounting Procedure for Direct Expenditure of Cash from Four Stages.

1. Issuance of Fund Provision Letters (SPD). The SPD is a document stating the availability of funds to carry out activities as the basis for issuing SPP. Before the Proxy of BUD makes SPD, DPA-SKPD, and Cash Budget must first be determined to be used as the basis for issuing SPD.

Furthermore, the BUD Proxy will prepare the SPD and submit it to the BUD to be authorized and signed. The SPD that has been issued is then distributed to SKPD.

2. Submission of a Direct Payment Request Letter (SPP-LS). After SPD is received, the activity can be performed. Based on the activities that have been carried out, the PPTK will prepare billing data or documents that prove the implementation of activities and submit them to the treasurer for verification of the completeness and correctness of the documents.

Preparation of Non-Contractual SPP-LS (Salaries and Allowances) begins with preparing and uploading data on Salary and Allowance payments, along with details of bills for payment of salaries and allowances. Then the Expenditure Treasurer makes SPP-LS by completing the form consisting of SPP No., Bill (according to the salary bill data that has been made), Description, PPTK Name, PPTK NIP, and completing the Recipient Data form consisting of Name, Address, Bank, Account and Recipient NPWP. Then input the appropriate deduction for the payment of salaries and allowances. After all the data/information inputted is correct and appropriate, select Check to change the status of the document to be verified.

The procurement of goods and services and capital expenditure (SPP-LS) begins with preparing and making contract data and billing data in accordance with payments for activities or expenditures to be carried out. Furthermore, the Expenditure Treasurer makes SPP-LS by completing a form consisting of SPP No, Bill (according to the salary bill data that has been made), Description, PPTK Name, PPTK NIP and completing the Recipient Data form consisting of Name, Address, Bank, Account and Recipient NPWP. Then, the appropriate deductions for the payment of salaries and allowances are input, and a check is selected to change the status of the document to be verified.

1. Submission of a Direct Pay Order (SPM-LS). After the SPP-LS document is declared complete and has been verified, the PPKeu drafts the SPM-LS. The SPP-LS that has been made and submitted by the Expenditure Treasurer will then be verified by the PPK-SKPD. The verification process was conducted by selecting the draft SPP-LS to verify its completeness and correctness. If discrepancies are still found, the verifier can make a note of the

rejection of the SPP addressed to the Expenditure Treasury; if the verification results are considered complete, the Check button is selected to change the document status from draft to final. Preparation of Non-Contractual SPM-LS (Salaries and Allowances) and Contractual SPM-LS (Procurement of Goods and Services and Capital Expenditures) is carried out by PPK-SKPD based on the verified SPP-LS. Furthermore, the PPK-SKPD completes a form consisting of SPM No, SPM Date, Name, NIP of the Signatory, Signatory Position, and Verifier Name. Furthermore, the recipient data will be filled automatically according to the recipient data submitted previously at the SPP-LS-making stage.

2. Issuance of Fund Disbursement Order (SP2D-LS). After the SPM-LS was prepared and submitted by the PA SKPD, the BUD authorizer drafted the SP2D-LS based on the SPM-LS it received and verified its completeness. The submitted SPM-LS is then verified by BUD Authorization. The verification process was conducted by selecting the draft SPM-LS to verify its completeness and correctness. If discrepancies were still found, the verifier could note the rejection of SPM addressed to the PPK-SKPD. If, based on the verification results, it is considered complete, the Check button is selected to change the document status from draft to final.

The SP2D-LS was made by BUD Authorization based on the verified SPM-LS. Furthermore, BUD Authorization completes the SP2D-LS form, consisting

of the Paying Bank, Signing Name, Signing NIP, Signing Position, and BUD NPWP. After the SP2D-LS document is issued and signed by the BUD Authorization, the document is submitted to the bank that has been appointed or previously determined to disburse or transfer funds from the Regional General Cash Account to the designated account.

Salary and allowance payments are made by transferring funds from the RKUD to the relevant Expenditure Treasurer's account with a transfer mechanism from the SKPD Expenditure Treasurer's Account to the SKPD account. After the funds are received, the Spending Treasurer will then make payments to the Satker Bank Sultra application to account for each employee concerned. For the procurement of goods and services and capital expenditure, the payment is made by transferring funds from RKUD to the account of the 3rd Party without going through the account of the Expenditure Treasurer. The disbursement of funds for expenditure with the UP/GU mechanism is carried out by transferring funds to each party concerned.

Based on Table 1, it can be seen that the Central Buton Regency DPRD Secretariat still uses SPP-LS and SPM-LS in realizing Ordinary Service Travel Expenditures and Honorarium for Financial Managers in December 2022. This is not in accordance with PP No. 12 of 2019 concerning Regional Financial Management in Article 145 and Permendagri No. 77 of 2020 concerning the Technical Guidelines for Regional Financial Management.

Table 1. Details of Expenditures using SPP-LS and SPM-LS December 2022

No	SPP-LS number	SPM-LS number	Type of Expenditure	Value (Rp)
1	171/SPP-LS/SETWAN/XII/2022	171/SPM-LS/SETWAN/XII/2022	Expenditures for Regular Service Travel in the context of Regional Apparatus Performance Evaluation T.A 2022	17.871.000,00
2	202/SPP-LS/SETWAN/XII/2022	202/SPM-LS/SETWAN/XII/2022	Payment of Honorarium for Financial Manager and Honorarium for Procurement of Goods and Services for October to December 2022	14.694.000,00

Source: SPP-LS and SPM-LS SETWAN 2022

Discussion

The results showed that the implementation of the accounting system was computerized using the *Financial Management Information System* (FMIS) to carry out procedures consisting of Issuing a Fund Provision Letter (SPD), submission of a direct payment request letter (SPP-LS), submission of a direct payment order (SPM-LS), and Issuing a Direct Fund Disbursement Order (SP2D-LS). The implementation of a series of cash disbursement procedures in 2022 is carried out using the *Financial Management Information System* (FMIS), and in 2023, it is carried out using the Regional Government Information System (SIPD).

The direct expenditure cash disbursement procedure at the Central Buton Regency DPRD Secretariat using FMIS begins with the preparation of a Fund Provision Letter (SPD) based on the DPA-SKPD and Cash Budget as the basis for issuing SPD. After the SPD is issued, the next stage is the submission of a Direct Payment Order (SPP-LS) to submit a payment request. After the Direct Payment Order (SPM-LS) has been issued, the next stage is the issuance of a Direct Fund Disbursement Order (SP2D-LS) as the basis for disbursing funds at the expense of DPA SKPD expenditures.

The results showed that the implementation of accounting systems and procedures for direct expenditure cash disbursements, in general, was in accordance with Government Regulation Number 12 of 2019 concerning Regional Financial Management, and Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management, in general, was in accordance with these two rules. This includes the implementation of systems and procedures, flow charts, and related functions. However, these two regulations cannot be applied in their entirety, especially in the use or allocation of the LS mechanism to finance expenditures. In December 2022, the Central Buton Regency DPRD Secretariat still used SPP-LS and SPM-LS to realize Ordinary Service Travel Expenditures and Honorarium for Financial Managers. This is not in accordance with PP No. 12 of 2019 concerning Regional Financial Management in Article 145 and Permendagri No. 77 of 2020 concerning the Technical Guidelines for Regional Financial Management.

Based on the results of the research and discussion,

the use of the LS mechanism to realize the two expenditures was due to certain conditions that occurred, namely the limited funds owned by the Regional Government, such that the amount of UP funds determined for the Central Buton Regency DPRD Secretariat was still insufficient (inadequate) to finance all operational activities until the end of the fiscal year. UP replenishment (revolving) or replacing GU supply money cannot be implemented because the budget ceiling has reached the limit of funds in the relevant fiscal year. The use of the LS mechanism to realize the two types of expenditure was carried out after obtaining approval from BPKAD as the SKPKD that carries out the function of BUD.

To avoid the same incident from recurring, the preventive action or step taken in 2023 is to increase the amount of UP to 2.6 M which is expected to be sufficient to pay for all operational activities that should be financed with UP. In addition, BPKAD instructed each OPD to label the expenditure mechanism for 2023 to clarify the payment mechanism for each type of expenditure.

CONCLUSION

Based on the results of the research and discussion regarding the Evaluation of Accounting Systems and Procedures for Direct Expenditure Cash Expenditures at the Central Buton Regency DPRD Secretariat, it can be concluded that the implementation of the accounting system was computerized using the Financial Information Management System (FMIS) to carry out procedures consisting of Issuance of SPD, Submission of SPP-LS, Submission of SPM-LS, and Issuance of SP2D-LS.

The implementation of the accounting system and procedures for direct expenditure cash disbursements is generally in accordance with PP No. 12 in 2019 and Permendagri No. 77 in 2020. However, the two regulations still cannot be applied in their entirety, especially in the use or allocation of the LS mechanism to finance certain types of expenditure, due to the limited amount of UP.

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