

Implementation of disbursement procedures for inventory change funds at regional work units in East Java

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Abstract

Regional Work Units (SKPD) is organizations within the scope of regional government which act as managers of fund or budget allocations in each region, either directly or indirectly. In connection with this, Regional Work Units (SKPD) play a very important role in helping to realize good governance (*good governance*) in East Java. Especially in inventory management from disbursement of funds In order to implement APBD, SKPD must have adequate systems and procedures to minimize the occurrence of file errors during the fund disbursement process. The analytical method used in this research is a descriptive qualitative method. From the results of the research conducted, it can be concluded that Implementation of procedures for disbursement of funds to replace inventory money at SKPD in East Java is in accordance with applicable regulations as regulated in Ministry of Home Affairs Regulation No. 77 of 2020 concerning Technical Regional Financial Management and Ministry of Home Affairs Regulation no. 59 of 2007 concerning Guidelines for Regional Financial Management.

Keywords: Finance, administration, SKPD.

INTRODUCTION

After the government system became a regional autonomous system, it had a significant impact on the government management system, operational scope, and also had an impact on regional government financial system regulations. Regional autonomy is the right, authority and obligation given to autonomous regions to regulate and manage government affairs and the interests of local communities in accordance with community aspirations to improve the efficiency and results of regional government administration in the context of providing community services and implementing development based on statutory regulations. One thing that needs to be considered is the provision of regional finance through spending or expenses that support regional government activities. The form of regional financial willingness and readiness to support regional government operations is in the form of the Regional Revenue and Expenditure Budget (APBD).

The Regional Revenue and Expenditure Budget (APBD), is the annual financial plan of regional governments in Indonesia which is approved by the Regional People's Representative Council. The APBD is determined by Regional Regulation. The APBD budget year covers a period of one year, starting from January 1 to December 31. According to Ateng Syafruddin, the function and position of the APBD is as the basis for financial policies that will be implemented by the regional government for a certain period, namely one budget year. In general, the budget is used as cash expenditure in the form of regional spending activities. Cash expenditure itself is the main key in implementing development programs that have been budgeted by the government. Several aspects that are of concern when disbursing cash include the application of procedures in accordance with applicable regulations, the parties involved in preparing documents and documents prepared to support the cash disbursement process.

Regional Work Units (SKPD) is organizations within the scope of regional government which act as managers of fund or budget allocations in each region, either directly or indirectly. SKPD must be obedient and consistent in carrying out cash disbursement procedures effectively and efficiently so that APBD allocations can be used well and on target. The implementation of cash disbursement

procedures will have a positive impact on the quality of regional financial management which will automatically determine the level of safety in using the budget properly and avoid misuse of the budget so that it can be accounted for.

Ministry of Home Affairs Regulation Number 77 of 2020 concerning Guidelines Technician Regional Financial Management, SKPD has several tasks, one of which is carrying out the process of disbursing funds by issuing a Fund Disbursement Order. This disbursement of funds has two mechanisms, namely Direct Fund Disbursement (LS) which is paid directly to the relevant parties using a Direct Payment Order (SPM-LS) and Disbursement of Stock Money (UP) which can only be disbursed once in one budget period in accordance with the Regent's Regulations. Each form of disbursement of funds has a determined amount, especially Disbursement of Funds, Supply Money (UP), which if when the supply money has been used, the expenditure treasurer can submit an Order to Pay Replacement Money (SPM-GU) for the amount of the Letter of Accountability (SPJ) for the use of the supply money in a certain time period.

A funding order can be issued if the relevant documents meet the stated requirements in accordance with existing procedures and have been verified and authorized. If during the verification process it is found that the Payment Order (SPM) document is incomplete, invalid and/or the expenditure exceeds the budget ceiling, the BUD authority can refuse the issuance of the SP2D.

Regional Work Units (SKPD) in East Java use Stock Money (UP) at the beginning, where after the initial inventory is used, Replacement Money Supplies (GU) can be applied for using a separate mechanism. Supplies and Replacement Money are usually used as routine expenditure to support operations such as: water, electricity, employee salaries, telephone and other expenses.

In connection with this, then Regional Work Unit (SKPD) plays a very important role in helping to realize good governance (*good governance*) in East Java. Especially in inventory management from disbursement of funds, where inventory is also an inseparable account from the Financial Report which can increase the value of the assets of a government entity. With good mechanisms and procedures in financial management, the targets set by the government will be achieved well. Based on the description above, the author wants to know in more detail about the procedure for changing inventory money (GU). Regional Work Units (SKPD) in East Java knowing its conformity with Minister of Home Affairs Regulation Number 77 of 2020 concerning Regional Financial Management Techniques and Minister of Home Affairs Regulation Number 59 of 2007 concerning Guidelines for Regional Financial Management.

LITERATURE REVIEW AND HYPHOTESIS DEVELOPMENT

Literature Review

Procedure

In carrying out its operations, organizations or companies need procedures that are reliable and can be used correctly. In essence, according to (Rifka, 2017), a procedure is a series of tasks or activities that have a plan to handle repetitive tasks consistently, or integrated. According to (Ardiyose, 2013), procedures are part of a system. A series of actions involving many people at one or more stages, where business activities or transactions are designed to occur repeatedly and are carried out in various ways.

Therefore, the meaning of procedures is agreed rules, implemented sequentially so as to form a pattern that is maintained in a job to provide services to those who need them.

An established procedure must contain characteristics that justify its implementation so that the actions taken can be carried out effectively and efficiently. If the process does not have adequate characteristics, it will create uncertainty regarding the continuity of organizational activities carried out according to the procedure. Here are some procedures that must exist according to (Mulyadi, 2016), namely:

- a. Procedures support the achievement of organizational goals;
- b. The procedure does not cause delays or problems;
- c. The procedure represents a logical and simple sequence;
- d. Procedures clearly state decisions and responsibilities;
- e. The procedure has the potential to produce good monitoring and uses minimal overhead.

Good procedures demonstrate a logical and simple sequence. The procedure aims to make it easier for information users to understand each flow of activities to be carried out. If these processes are not developed in a reasonable and simple manner, then information users will not be able to carry out activities in accordance with the goals they want to achieve, so that operations will not be effective. Implementing the procedure well will bring benefits. One of the benefits of having a procedure is that it can resolve problems that arise so that you can determine what action will be taken at a later date. If the process fails, the person performing the activity can easily correct these steps and determine what actions need to be taken in the future. From there, the process helps increase workforce productivity effectively and efficiently. Procedures are created to achieve organizational goals and objectives. Those responsible for implementing activities must carry out their respective functions in accordance with established procedures to achieve organizational goals. This leads to increased productivity performance effectively and efficiently. Apart from that, procedures are also useful for preventing irregularities in the implementation of activities. If deviations occur, corrections can be made to the process.

Regional Government Accounting System

Definition of regional government accounting system, as stated by (Fatmala, 2014) is a series of steps starting from the data collection process, recording and overview to financial reporting as part of accountability for implementing the Regional Revenue and Expenditure Budget (APBD). The Regional Government Accounting System (SAPD) is a tool for operationalizing accounting principles set out in government standards and policies (Fathia, 2017).

The government accounting system as explained by the experts above functions as a means of organizing, documenting, summarizing and reporting finances relating to regional government institutions and can be accounted for in accordance with established regulations. A good system is a system whose financial management can be reported in accordance with applicable regulations, while also being able to carry out good planning in preparing the APBD and other operational development activities. So this can help achieve the government's main goal of achieving shared prosperity economically, efficiently and effectively, especially within the scope of regional government.

Regional Financial Management

According to Minister of Home Affairs Regulation Number 77 of 2020, regional financial management is all activities which include planning, budgeting, implementation, administration, reporting, accountability and supervision of regional finances. Activities in regional financial management include planning, implementation, administration, reporting, accounting and monitoring of regional financial management. All regional government activities originate from the regional income and expenditure budget which has been prepared and approved by the relevant authorized officials.

The aim of regulating regional financial management is to create a regional financial system that is efficient, effective and responsible, orderly and meaningful with justice, integrity, benefit to the community, as well as encouraging the implementation of professional regional financial management.

Holders of Regional Financial Management Power are the Regional Financial Management coordinator, head SKPKD as PPKD, Treasurer for Expenditures and Receipts, and head of SKPD as PA. These officials or related parties have different authority and authorization policies, the interests they hold cannot be the same. Those implementing operational activities are required to comply with statutory regulations in carrying out regional financial management as a form of internal control over the course of operational activities, for example separation of duties. Supervise the implementation of regional financial management so that there is no misappropriation of funds which causes losses to the government in realizing shared prosperity.

Regional Cash Expenditures

Financing for regional government operational activities is obtained from regional treasury expenditures. Cashing out is a financial process that involves reducing cash-based assets. The Expenditure Treasurer in his relevant position is tasked with authorizing the disbursement of cash and payment of regional expenditure which is his obligation in managing expenditure.

According to (Ritonga, 2017), the form of cash expenditure in the form of regional cash expenditure is used to fund implementation, so this causes a reduction in the budget (budget) in the budget period related to regional government activities.

Based on the explanation above, it can be concluded that cash disbursements are financial transactions that result in a reduction in cash balances, both cash and bank deposits, which are used to finance regional government operations during the fiscal year period.

Stock Money

Expenditures in regional government treasury have a different mechanism from cash expenditures in organizations or companies in general. Cash disbursement at SKPD uses inventory money (UP) to fund ongoing operational activities. According to Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management, Reserve Money (UP) is an amount of initial money or down payment for work on certain activities assigned to the Expenditure Treasurer as the authorized party, used to finance operational activities of Regional Work Units (SKPD) or to finance expenses depending on their nature and designation, the financing cannot be realized through a direct payment mechanism and cannot be issued all at once at the beginning of the reference year. It can also be calculated based on a certain percentage of the total expenditure budget specified in the DPA-SKPD.

Change Stock Money

Change Money is the activity of replacing the Stock Money (UP) that has been spent. Based on Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management, documents used for reimbursement of supply money are created and submitted by the expenditure treasurer to obtain approval from budget users by holding accountability for the use of Supply Money (UP) first. Money compensation can be requested more than once as long as it is within the current budget period, but the amount requested cannot exceed the amount specified in the Regent's Regulations.

METHODS

The method used in this research is a descriptive qualitative method. According to (Moleong, 2018), the main data sources used in qualitative research are words and actions; the rest is complementary data such as documents and so on. This research is also often called non-experimental because in this research the research does not control or manipulate the research variables. Descriptive research can be defined as the study of the characteristics of objects, with the aim of providing explanations and interpreting objects as they are.

Data sources that will be used in this research include:

- a. Primary data is data obtained directly through authorized officers or officials (Maxwell & Reybol, 2015)
- b. Secondary data, namely data sources that are not direct but can provide additional data that supports primary data. Generally in the form of evidence, often in the form of evidence, notes or reports collected in published or unpublished archives.

The data collection techniques used in this research is as follows:

1. Literature Study

Data collection techniques that examine materials in the library and collect books, text documents and references that are relevant to the research being conducted. So the literature study in this research is to examine the documents used for disbursement of funds to replace money for supplies along with their compliance with applicable regulations.

2. Observation

Judging from the data collection process, observations are divided into *participant observation* (participant observation) and *non-participant observation* (Sugiyono, 2018). In this research, the author directly observed and participated in daily activities related to the research data source. With *participant observation* then the data obtained will be more complete, accurate, and understand the meaning of each activity.

3. Interview

A direct question and answer process between two or more people which functions as a means of gathering information to conduct preliminary research and deepen knowledge of existing problems and the number of respondents is small, as stated by (Sugiyono, 2018).

Meanwhile, according to (Kriyantono, 2018), an interview is a conversation between a researcher, namely a person who hopes to obtain information, and an information provider, namely a person who is given important information about an object.

In this research, the author used an in-depth interview method to obtain as much data and information as possible from the respondents, especially data related to procedures for disbursing funds to replace inventory money at SKPD in East Java.

To clarify and limit the problems related to this research, a complete analysis and comparison will be carried out with a focus on problems related to:

1. Document Requirements for Disbursement of Replacement Funds for Supplies on Regional Work Units (SKPD) in East Java.
2. Procedure for Disbursement of Funds to Change Stock Money on Regional Work Units (SKPD) in East Java.
3. Accountability for the Use of Replacement Funds.

Next, the author will make a comparison and conformity with Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Regional Financial Management and Minister of Home Affairs Regulation Number 59 of 2007 concerning Guidelines for Regional Financial Management, then analyze its implementation to be able to draw conclusions.

RESULTS AND DISCUSSIONS

Results

The procedure for disbursing funds to replace money is an important concern for Regional Work Units (SKPD) in carrying out their financial operational activities. The source of funds in the form of APBD is closely linked to applicable laws and regulations. The following are the results of research obtained by the author at SKPD in East Java:

Document Requirements for Disbursement of Replacement Funds for Supplies to Regional Work Units (SKPD) in East Java

When disbursing funds for Replacement Money Supplies (GU), certain documents are required to apply for reimbursement of money supplies. The following is a description of the documents submitted by the Regional Work Unit (SKPD) which will later be attached to the Replacement Money Supplies document:

1. Letter of Accountability (SPJ)
Accountability Letter (SPJ) is an accountability document which explains the accountability for the use of funds managed by the Expenditure Treasurer. The SPJ is made and signed by the PPTK and then signed by the Budget User
2. SPP-GU Introduction Letter
The SPP-GU Cover Letter is intended for Budget Users (PA) / PA Authorized Persons which aims to provide information containing the budget year, basic number for the issuance of the Fund Provision Letter (SPD), the remaining amount of SPD funds, the amount of payment requested, name and bank account number along with name of SKPD expenditure treasurer.
3. Payment Request Letter (SPP-GU)
Payment Request Letter (SPP-GU) is submitted by the expenditure treasurer to request replacement money for supplies that cannot be made by direct payment.
4. Payment Order Letter (SPM-GU)
Payment Order Letter (SPM-GU) is a document issued by the Budget User (PA) / PA Authorized for the issuance of SP2D at the expense of DPA-SKPD expenditures, the funds of which are used to replace money for supplies that have been spent.

5. Statement Letter Verifying Completeness and Validity of SPP-GU Documents and Attachments
Aims to truly state that the submitted documents and SPP-GU attachments are complete and valid in accordance with the provisions of statutory regulations and have been verified by the Financial Administration Officer (PPK)
6. Statement of Responsibility
The Statement of Responsibility is a letter containing full accountability from the Budget User and Expenditure Treasurer for the correctness of the SPP-GU and SPM-GU for the amount of funds that will be replaced in accordance with evidence of accountability.
7. Accountability Report for Expenditure Treasurer's Stock Money
SPJ Shopping functionally is a form of accountability of the Expenditure Treasurer for all the money he manages.
8. Fund Disbursement Order (SP2D)
Fund Disbursement Order (SP2D) is a document used as a basis for disbursement of funds issued by BUD based on SPM and conducting research on the document to ensure that the amount of money proposed does not exceed the specified budget ceiling and meets the requirements

Procedure for Disbursement of Funds to Replace Supplies to Regional Work Units (SKPD) in East Java

In the process of disbursing funds to replace inventory money, there are several related parties who integrate each process, the related parties include:

1. Regional Work Unit (SKPD)
 - a. Production Treasurer
In the SKPD, the expenditure treasurer is responsible for the receipt, storage, payment, administration and bookkeeping of regional expenditure funds in the context of implementing the APBD. The treasurer carries out the authority function, namely submitting payment requests using SPP UP/GU/TU and LS; Receive and store inventory money
 - b. Budget Users
Budget User (PA) is an Official Holding Authority to use the budget that has the authority and responsibility to carry out the main tasks and functions of managing and using the SKPD budget that he leads.
 - c. Financial Administration Officer (PPK-SKPD)
Financial Administration Officer (PPK-SKPD) is an official appointed directly by the Head of SKPD to carry out financial administration functions within the SKPD. PPK-SKPD is tasked with examining the completeness of the Payment Request Letter (SPP) documents, verifying the SPP and preparing the Payment Order (SPM). PPK-SKPD is also not permitted to serve as treasurer and/or PPTK.
2. Regional General Treasurer (BUD)
The Regional General Treasurer or BUD for short is tasked with testing the completeness and validity of the documents submitted by the SKPD Expenditure Treasurer to issue SP2D to the relevant bank that disburses funds.

After an explanation of the relevant sections and supporting documents in the process of disbursing funds to replace money, the author will then explain the procedure for disbursing funds to replace money supplies in Regional Work Units (SKPD) in East Java as following:

1. The procedure begins with the Expenditure Treasurer collecting shopping notes or proof of transactions and making a Letter of Accountability (SPJ), which is then signed by the Expenditure Treasurer and the Budget User (PA).
2. The Expenditure Treasurer creates and publishes SPP-GU documents in a computerized manner.

3. Next, the SPP-GU document containing the SPP-GU cover letter, SPP-GU summary, details of UP use, Statement of Responsibility, SPP-GU Verification Sheet, Expenditure Treasurer Inventory Money Accountability Report, draft and other attachments is signed and sent to the SKPD PPK for the verification process and creating SPM-GU.
4. PPK SKPD verifies the SPP-GU that has been sent and prepares the SPM-GU documents. If the documents provided are incomplete or inappropriate, they will be returned to the Expenditure Treasurer for correction. If the documents are appropriate, they will be ticked on the SPP-GU Verification Sheet.
5. After the SKPD PPK has completed the verification process, the SKPD PPK signs a Statement Letter Verifying the Completeness and Validity of the SPP-GU Documents and Attachments. Next, the document is given to the Budget User (PA) for signature.
6. Estimated User (PA) signs and publishes SPM GU
7. The published GU SPM is submitted to BUD/BUD Authority for publication of SP2D GU.
8. BUD examines the SPM-GU document to see if it is complete/valid or if there is any confusion. When it has been checked and declared valid, BUD will issue a SP2D and if the SPM document is not valid then BUD will issue a SP2D rejection letter.
9. The Expenditure Treasurer receives the disbursement of cash replacement funds and documents or archives the SP2D GU. Money Replacement Funds (GU) is provided by transfer from BUD to the Expenditure Treasurer's account.
10. Procedure completed.

Accountability for the Use of Replacement Funds

After using the Money Change funds, the Expenditure Treasurer of the Regional Work Unit (SKPD) in East Java created accountability for the use of GU funds. The accountability that has been created is then handed over to the BUD, this must be done because this accountability will be used again when applying for the next Money Replacement (GU) fund. The entire accountability process has also been carried out by the SKPD Expenditure Treasurer in East Java.

Discussion

Document Requirements for Disbursement of Replacement Funds for Supplies to Regional Work Units (SKPD) in East Java.

In the process of disbursing funds for Replacement Refunds (GU) by the Expenditure Treasurer at the SKPD, the required documents must be completed. The Expenditure Treasurer first makes an SPP-GU along with a Letter of Accountability (SPJ) containing proof of transactions and other attachments including a verification sheet for the completeness and validity of the documents. If the files prepared are declared complete then the PPK-SKPD can create an SPM-GU, but if they are incomplete then the documents will be returned to the spending treasurer. If we look at this from Permendagri No.77 of 2020 and Permendagri No.59 of 2007, it is stated that:

1. SKPD takes action that results in expenditure of budget and/or financing expenditure by proposing payment and reimbursement using SPP GU. The procedure for disbursing funds for Replacement Money for Supplies in SKPD in East Java is in accordance with Permendagri No.77 of 2020.
2. The GU application documents consist of a cover letter for SPP-GU, a summary of SPP-GU, details of use or proof of valid transactions and other required attachments. The procedure for disbursing funds for Replacement Money for Supplies in SKPD in East Java is in accordance with Permendagri No. 59 of 2007 Article 200.

Procedure for Disbursement of Funds to Replace Supplies to Regional Work Units (SKPD) in East Java.

After the documents are prepared and the GU application stage is carried out until the SPM GU is issued, the completeness of the SPM-GU documents will be examined by the BUD authority to see whether they are complete/valid or whether there are errors. If the check has been completed and is declared valid,

BUD will issue the SP2D and if the SPM document is invalid, BUD will issue a rejection letter and return the SPM document for correction. This SKPD in East Java is correct in its implementation in accordance with Permendagri No.59 of 2007 Article 2016 and Permendagri No.77 of 2020.

Accountability for the Use of Replacement Funds.

Based on research conducted, SKPD in East Java is held accountable by the Expenditure Treasurer for the expenditure of funds that have been used. Next, the Accountability Report is submitted to BUD. This accountability is carried out by the SKPD in East Java because it will be used again when applying for the next Money Replacement (GU) fund.

This is in accordance with Permendagri No.77 of 2020 and Permendagri No.59 of 2007 which states that:

1. The SKPD Revenue Treasurer is obliged to submit a Functional Accountability Report which is the result of consolidation with the Assistant Revenue Treasurer's Accountability Report to the PPKD as BUD after obtaining approval from the PA no later than the 10th of the following month.
2. Verification of LPJ Revenue Treasurer is carried out by PPK-SKPD as part of control over the receipt and payment of regional income

CONCLUSIONS

Based on the results of the analysis and discussion on the three points that have been carried out previously, it can be concluded that the implementation of the Disbursement Procedure for Inventory Replacement Funds at SKPD in East Java is in accordance with the applicable regulations as regulated in Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Financial Management Regions and Minister of Home Affairs Regulation Number 59 of 2007 concerning Guidelines for Regional Financial Management.

The collection of documents addressed by related parties such as PPK SKPD and BUD has also been carried out properly and correctly in accordance with the requirements needed for verification so that the documents provided to related parties have minimal errors. The implication that can be drawn from this research is that the good performance results that have been implemented by SKPD in East Java in managing finances, especially in the mechanism for replacing money supplies, have had a big impact on the realization of good regional governance (*good governance*), good governance encourages the achievement of targets set by the government.

This research is limited in terms of publication of the document form used in the research. Not all of the documents used in SKPD in East Java can be accessed openly, so this is a limitation for the author in presenting the research. Further research may be developed with several operational activities included in it.

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