ANALYSIS OF THE APPLICATION OF CASH DISBURSEMENT SYSTEMS AND PROCEDURES USING INVENTORY MONEY (UP) AT THE NAGAN RAYA SOCIAL SERVICE

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Abstract
Changes in the government system from a system-centered system to regional autonomy which has a major effect on the implementation of government administration and also the scope of performance. This also has an effect on regulations on the financial system of local government. Cash disbursement is one of the most important resource components for achieving good governance. Cash disbursements have procedures which must comply with applicable rules. This expenditure system is inventory money provided in filling out each SKPD which is carried out only once a year. This research seeks to find out how to disburse inventory money cash in the Social Service of Nagan Raya Regency. The research method in which the researcher uses descriptive qualitative methods. The findings revealed that the cash disbursement system and procedure for the Nagan Raya Regency Social Service which has followed the Nagan Raya Regent Regulation No. 900/2/Kpts/2019 concerning the determination of the amount of the letter of request for payment of inventory money (SPP-UP) and the letter of request for payment of money change (SPP-GU) in Nagan Raya district government. It is expected that for the leadership of the Nagan Raya Regency Social Service to increase and maintain cash disbursement systems and procedures by conducting socialization of policies and authorities in improving the technical quality of existing human resources so that there is a positive effect on the cash disbursement system in the inventory money.

Keywords: Cash Disbursements, Inventory Money, Regional Autonomy, Systems and Procedures, Social Service Office

1. INTRODUCTION
Cash disbursements are many events related to the distribution of goods or services to other entities as well as the collection and collection of payments (Karmila & Rahmazaniati, 2022). Therefore, in this cash disbursement process, there is an application of procedures and systems in carrying out cash disbursements so that there is order in every occurrence of the cash disbursement process (Antika, 2020). Then there are also several changes to the system of government from the centre to the regional autonomous system which has had a considerable impact on the system of government implementation as well as on the existing space in the scope of work. This in turn also had a significant impact on several government financial system regulations in the regions. Regional autonomy is the division of power that is shared by the central government to regional governments in regulating and managing their regions. This will also later give birth to several financial system arrangements in regional government, where regional autonomy also demands that local governments be able to provide more services to the public which are based on the basics of public services which will include transparency, accountability, situational, participatory, equal rights, as well as equal rights and obligations in achieving good governance.

Minister of Home Affairs Regulation No. 77 of 2020 concerning technical guidelines for regional financial management and amended by Regulation of the Minister
of Home Affairs Number 21 of 2011 concerning the second amendment to the regulation of the Minister of Home Affairs No. 13 of 2006 concerning guidelines for regional financial management. Prize money is also part of the talent component which is very important in implementing development programs launched by the government. A procedure is a series of clerical activities, also known as activities that involve many people in one or more departments that are formed to ensure the simultaneous completion of repetitive institutional transactions.

The cash payment bookkeeping system and process consists of four subsystems: Cash (UP), Advances (GU), Additional Deposits (TUP), and Direct Cash Payments (LS) (Bahtiar, 2017). With the system and method of using inventory money mechanism, namely money used to replace used inventory money, the additional inventory money is also in the form of costs so that the inventory money balance does not meet the financing requirements, additional money will be carried out to the SKPD, and direct cash disbursements is a payment made directly to a third party with a predetermined amount of money (Longdong, 2013). In some institutions in the public sector that are engaged in the social sector, the Nagan Raya district social service also applies a recording mechanism and financial management which discusses cash disbursements. This social service is a work unit located in Nagan Raya district where regional financial management must already have systems and procedures in disbursing sufficient cash as a form of action that is considered preventive against misuse of funds.

Because but from the results of research that researchers did at the Nagan Raya district social service office regarding procedures and management of Inventory Money (hereinafter referred to as UP) which they have not fully followed according to applicable procedures, and the expense treasurer has not been able to pay directly to service providers and goods but still pays to service users. and goods so that the researcher sees this as a form of error that will be able to eliminate financial transparency at the social service office of Nagan Raya Regency.

From the description that the researcher has explained above on the background of the problem regarding the general and specific description of systems and procedures for cash disbursements that occur at the Nagan Raya District Social Service office, and also after a long observation the researcher sees that the Nagan Raya Social Service office has not followed fully the procedures for disbursing and using UP in accordance with applicable laws and regional regulations, so here the researcher is interested in examining the cash disbursement procedure using UP. Therefore, this research was conducted aiming to find out how the system and procedure for disbursing cash in Inventory Money (UP) at the Social Service of Nagan Raya Regency.

2. THEORETICAL FOUNDATION

Cash is an asset in the most current company because cash is most often used in transactions with companies or institutions, either directly or indirectly, it is always related to cash. According to Kapoh et al. (2015) cash is recognized as a nominal value of cash or goods that can be equated with cash. As said by Lahay (2013), that without the availability of adequate cash the company will have difficulty in carrying out daily activities. As a result, the company's activities will be hampered and its objectives will not be achieved.
Cash disbursement is a transaction process that results in a reduction in cash balances or bank accounts used for cash payments, salary payments, transfers or other expenses. In cash disbursements, there is a cash disbursement system which, according to Mulyadi (2016:425), the cash disbursement accounting system is a record made in carrying out expenditure activities, whether using checks or cash used in general company activities. In other words, it can also be interpreted that the cash disbursement system is a process or method which is an act of issuing a medium of exchange obtained as a deposit to a bank in a predetermined nominal amount.

According to Mahmudi (2011:7) the cash disbursement system using inventory money (UP) is a classification of financial transactions and events as well as financial reporting in order to provide accountability for the implementation of the APBD with regard to cash disbursements in SKPKD on SKPD which can be done manually or computerized. Further, as said by Saputra (2013) the procedure for cash disbursements is a series of processes, either manually or computerized, starting from recording, classifying, and summarizing basic transactions to financial reporting in order to account for the implementation of the APBD related to cash disbursements to SKPD.

3. RESEARCH METHODS
This research was carried out at the Social Service of Nagan Raya Regency on Suka Makmur office complex, Nagan Raya Regency. This is a qualitative descriptive research. According to Akhmad et al. (2020) this descriptive qualitative research is research that researchers show in describing phenomena that occur, both natural phenomena, and man-made phenomena. Descriptive qualitative method was carried out by conducting observations and interviews which will later become material for researchers in describing the prevailing phenomena, where these phenomena are usually in the form of activities, characters, as well as relationships and differences and similarities with other phenomena.

The research data was sourced from primary data and secondary data. Primary data was obtained by directly or raw data that has not been processed where the method of acquisition can be through field observations, interviews, and using original data collection methods. Meanwhile, secondary data was collected through third parties, both data from collecting institutions that have been published to the public. As such, this study used secondary data sources, namely where the data was obtained from the processed data that the researchers did from the results of observations and interviews at the Social Service Office of Nagan Raya Regency.

This study used descriptive data analysis methods. According to Sugiyono (2017) descriptive analysis is part of the statistics that researchers use to explain the data without identifying or drawing conclusions, but here the researchers only describe this group of data. With this data analysis method, the researcher begins thoroughly and in detail with the steps of collecting data and filtering the information obtained. Later, the researcher will have a clear understanding of the facts of comparing the procedures carried out by the cash payment system and the Naganraya district social service so that we can draw conclusions later and make some suggestions that may be needed.
4. RESULTS AND DISCUSSION

From the results of interviews and field observations that researchers have carried out at the Nagan Raya district social service office regarding systems and procedures for disbursing cash using inventory money (UP), the researchers here explain as follows:

4.1. Research Result

4.1.1. Use of Inventory Money (UP)

Inventory Money (hereinafter referred to as UP) is the amount of cash provided in the daily operational expenditure of the SKPD, namely the expenditure of goods and services. UP cannot be used for capital expenditure or honorarium expenditure. In the use of UP, it is the responsibility of the expenditure treasurer, for example, if there is one field in the Social Service that will rent a bus, this field will report to the budget user, namely the head of the Social Service, then it will deposit it to the expenditure treasurer, after that the field must provide evidence in the form of a note/receipt of the activities carried out as well as photo evidence of the ongoing activities.

4.1.2. System and Procedure for Use of Stock Money (UP)

Accounting systems and procedures for the use of stock money (UP) carried out by the Social Service of Nagan Raya Regency consist of:

1) Issuance of a letter of provision of funds (SPD)
2) Submission of a letter of request for payment of inventory money (SPP-UP)
3) Issuance of an order to pay for inventory money (SPM-UP)
4) Issuance of an order for the disbursement of inventory money funds (SP2D-UP)
5) Issuance of a letter of accountability (SPJ)

Then at the time of the implementation of cash disbursements using stock money using the mechanism used by the Social Service of Nagan Raya Regency:

1) Issuance of Provision of Funds (SPD)

Here this letter of provision of funds is made by the BUD in the context of regional cash management, the SPD is then used to provide funds for each SKPD in a certain period of time.

2) Submission of Payment Request Letter (SPP-UP)

Where this letter is used to fill in the inventory money for each SKPD, and this SPP-UP submission is only done once a year.

3) Issuance of Payment Orders (SPM-UP)

This is an important part in carrying out the administration of expenses which is an advanced stage of the SPP submission process.
4) Issuance of Warrants for Disbursement of Funds (SP2D-UP)
   This letter is a document issued by the proxies of the regional general treasurer
   (BUD) after the BUD's proxy has examined the completeness of the SPM letter
   submitted by the budget user or SP2D is a letter used in disbursing funds through
   the bank appointed by the SPM and received by the BUD.

5) Issuance of a letter of accountability (SPJ)
   This is a document that explains the use of funds managed by the expenditure
   treasurer. This SPJ is also a financial report produced by the expense treasurer.

4.2. Discussion

4.2.1. Conformity of Cash Disbursement System and Procedures Using
Inventory Money (UP) at the Social Service of Nagan Raya Regency Based on PERBUP No.
900/2/Kpts/2019 and SE.900/316/BAKD
   As regulated in PERBUP Nagan Raya No. 900/2/Kpts/2019, in the implementation
   of issuing a letter of provision of funds (SPD) made by BUD in the context of regional
   cash management. The Nagan Raya District Social Service has used the Nagan Raya
   PERBUP No. 900/2/Kpts/2019 concerning the determination of the amount of the request
   for payment of stock money (SPP-UP) and the letter of request for payment of money in
   exchange (SPP-GU) of the Nagan Raya district government. The information in the SPD
   will clearly show the allocation of each activity using the inventory money (UP), where
   the related parties must be in accordance with what has been regulated in
   SE.900/316/BAKD, SPD is used for supply and each SKPD at a certain period of time.
   Where the information on the SPD is clearly shown the allocation to activities, where the
   related are:
   1) Proxy of the Regional General Treasurer
   2) PPKD
   3) Budget User

4.2.2. Use of Inventory Money (UP)
   Inventories are the daily operational costs of SKPD, the amount of cash provided
   to purchase goods and services, and UP can be used for capital expenditures and honours.
   The use of this UP is the responsibility of the Expense Manager. The amount of UP
   depends on the regional policy where it is issued. As seen in the results of the study when
   the Nagan Raya social service researchers rent transportation, this field is to report first
   to the budget user, namely the head of the Nagan Raya district social service which will
   then be assigned to the Expenditure Treasurer. If the type of spending is done naturally it
   will receive the order from budget users, the bookkeeper of expenditures will
   immediately fund the requested area's needs by issuing a receipt, then the region will
   provide evidence.

   From the results and discussion above, it can be seen that the system and procedure
   for disbursing cash using inventory money (UP) at the Social Service of Nagan Raya
   district is adjusting to the Nagan Raya PERBUP No. 900/2/Kpts/2019 and is adjusting to
   the rules in the SE.900 legislation. /316/BAKD concerning guidelines for the
   administration system on accounting, reporting, and accountability in regional finance
   which is part of the circular of the Minister of Home Affairs in the context of
   implementing Permendagri No. 13 of 2006 and the second amendment to Peruban of the
   Minister of Home Affairs No. 21 of 2011 concerning the management of regional
financial expenditures. The accounting system for cash disbursements is a series of processes that start from recording and classifying and summarizing transactions.

Based on the SPD, then the Expenditure Treasurer submits the SPD for the expenditure of the SPP. This mechanism from the observations of the researchers is also in accordance with SE.900/316/BAKD where the submission of the SPP requires an attachment to the list of details in the use of the budget to the type of expenditure. At the Nagan Raya district social service, it is in accordance with the existing rules, namely as follows:

1) Expenditure accounting makes the SPP document and its attachments and submits the SPP to the SKPD management.

2) The SKPD management then tests the completeness and correctness of the SPP that has been submitted by the Expenditure Treasurer.

Then also the issuance of SP2D at the Social Service of Nagan Raya district is also in accordance with the circular letter of the Minister of Trade in which funds are transferred to the treasurer of the expenditure of the Social Service of Nagan Raya district in which the related parties are as follows:

1) Power of the Regional General Treasurer
2) Budget User
3) Expenditure Treasurer

Then, on the SPJ from the results of the research, it is also in accordance with the circular letter of the Minister of Home Affairs, where the treasurer of expenditure is administratively obliged to account for the use of stock money to the head of the SKPD no later than 10 months. The accountability procedures carried out at the Nagan Raya district social service office are very appropriate where the relevant parties are as follows:

1) The Expenditure Treasurer examines the completeness and correctness of the SPJ document, also records evidence of the expenditure of funds taken from the Inventory Money in the production book document, storage assistance book, deposit assistance book, and production assistance book per object presented to budget users for review.

2) The SKPD management conducts the SPJ test with completeness included then registers the expenditure SPJ then conveys it to the expenditure treasurer. Then also register the SPJ that has been approved by the budget user into the ratification register book.

3) The Budget User will approve or reject the cost SPJ presented by cost accounting.

And also based on the results of information from the expenditure treasurer, transactions in this UP also cannot be postponed even though the UP does not yet exist or is not yet available. He also explained to the researcher that the MU expenditure also has an expenditure cycle, in which the UP expense must be carried out at the same time, and the SPM UP cannot be forced at the beginning of the year because there is an obligation to carry out reconciliation first.

So from the observations of the researchers also found that there were also several factors that resulted in cash disbursements at the Nagan Raya Social Service out of the cycle such as during the implementation of impromptu expenditures such as in the maintenance of official vehicles where payments were made by the vehicle holder not by the expenditure treasurer, so arrives when the treasurer receives proof of payment from
the PPK, the treasurer immediately gives the UP to the vehicle holder where the UP should be given by the treasurer directly to the provider of goods or services.

5. CONCLUSION

Based on the results of research and discussions that have been carried out, it can be concluded that the system and procedures for the use of inventory money (UP) at the Nagan Raya District Social Service Office are in accordance with the Nagan Raya PERBUP No. 900/2/Kpts/2019 which also follows SE.900/316/BAKD. In the system and procedure for using the inventory money (UP) at the Social Service of Nagan Raya district, it has been supported by related documents such as SPD, SPP, SPM, SP2D, SPJ as well as transaction documents in completing the cash disbursement procedure. Besides, the cash disbursement procedure activities at the Nagan Raya District Social Service have been carried out properly and in accordance with procedures where there is a separation of clear duties and accountability.

By the findings of this study, it is expected that reader can increase their knowledge and broaden the horizons in studying and deepening accounting knowledge through this research. The finding also can be used as an input for Nagan Raya District Social Service for each cash disbursement implementation in accordance with applicable regulations, so that in the future a good government will be created. For further researchers, it can be used as a reference for those who want to carry out research on System Analysis and Cash Disbursement Procedures.

As for the suggestions that for Nagan Raya District Social Service to continue to comply with existing regulations and may improve system maintenance and remittance cash transfers if changes occur. In connection with SE.900 / 316 / BAKD, suggestion for Nagan Raya District Social Service that they should provide more socialization and technical guidance for existing human resources, especially in the accounting field, continue to improve human resources to achieve high quality cash which makes payment system positive. In addition, they can immediately carry out repairs on several technical aspects that are considered to be out of the cycle and carry out evaluations and reviews so that cash disbursement procedures and systems are maintained and can continue to be carried out as they should and should.

REFERENCES


