

Cash Disbursement Accounting Systems and Procedures from a Sharia Accounting Perspective

Cash Expenditure
Accounting Systems

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ABSTRACT

Association financial systems require bookkeeping data to handle administrative and financial issues. This system is a collection of elements that are interrelated, have the same function and purpose, and were created to handle something that happens regularly. This system processes data (input) into data (output) in the form of financial reports. This research aims to analyze the implementation of the cash disbursement system and procedures at the Health Office of Medan City. The study focuses on the challenges of implementing the financial system, dynamic regulatory changes, and technological aspects that may affect financial management efficiency. Using a qualitative descriptive and quantitative survey method, observations, interviews, and document analysis were conducted to gain an in-depth understanding of the financial system's implementation in the Health Office. The research results classify several stages in cash disbursement and identify obstacles and potential improvements in the process and must comply with sharia accounting principles in the form of fairness, transparency and accountability. This study is expected to make a positive contribution to enhancing financial management efficiency and transparency in the healthcare sector.

Keywords: Cash Disbursement, System and Procedures, Health Office, Sharia Accounting.

ABSTRAK

Sistem keuangan asosiasi memerlukan data pembukuan untuk menangani masalah administratif dan keuangan. Sistem ini merupakan kumpulan elemen-elemen yang saling berkaitan, mempunyai fungsi dan tujuan yang sama, serta diciptakan untuk menangani sesuatu yang terjadi secara rutin. Sistem ini mengolah data (input) menjadi data (output) berupa laporan keuangan. Penelitian ini bertujuan untuk menganalisis pelaksanaan sistem dan prosedur pengeluaran kas pada Dinas Kesehatan Kota Medan. Fokus penelitian mencakup kendala implementasi sistem keuangan, perubahan regulasi, dan aspek teknologi yang dapat memengaruhi efisiensi pengelolaan keuangan. Melalui metode deskriptif kualitatif dan survei kuantitatif, observasi, wawancara, dan analisis dokumen dilakukan untuk memahami secara mendalam pelaksanaan sistem keuangan di Dinas Kesehatan. Hasil penelitian mengklasifikasikan beberapa tahapan dalam pengeluaran kas dan mengidentifikasi kendala serta potensi perbaikan dalam proses tersebut serta harus sesuai dengan prinsip-prinsip akuntansi syariah berupa keadilan, transparansi dan akuntabel. Penelitian ini diharapkan dapat memberikan kontribusi positif bagi peningkatan efisiensi pengelolaan keuangan dan transparansi di sektor kesehatan.

Kata Kunci: Pengeluaran Kas, Sistem dan Prosedur Langsung, Dinas Kesehatan, Akuntansi Syariah.

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INTRODUCTION

Association financial systems require bookkeeping data to handle administrative and financial issues (Fikri & Kamilah, 2023). This system is a collection of elements that are interrelated, have the same function and purpose, and were created to handle something that happens regularly. This system processes data (input) into data (output) in the form of financial reports. The input to this system is proof of transactions such as documents or forms. The Medan City Health Service is part of the health service system, which has an important role in providing quality health services for the community. The key to the success of this service lies not only in the medical aspect, but also in good financial management. Therefore, it is important to carry out an in-depth evaluation of the implementation of cash disbursement systems and procedures at the Medan City Health Service. Problems related to cash disbursement in the context of government health agencies are often in the spotlight, considering the significant allocation of funds and the large responsibilities carried out by these agencies. Even though various related policies and regulations have been implemented, various challenges still arise that can hamper the effectiveness of financial management at the Medan City Health Service.

One of the main challenges is the government financial system which is often difficult to implement well by all relevant parties. This can create gaps in cash disbursements, possibly leading to non-transparency, lack of accountability, and even the potential risk of fund leakage. In addition, dynamic changes in regulations and government policies can cause confusion among staff and management in adapting cash disbursement procedures. Not only that, problems related to the information systems and technology used in cash disbursements can also become obstacles. In this ever-changing world, suboptimal or inadequate use of technology can harm operational efficiency and hinder the ability to manage funds effectively. Transparent and accountable public financial management is an important foundation in realizing good governance. This is in line with sharia accounting principles which emphasize justice, transparency and accountability. The Medan City Health Service as a government agency has the responsibility to manage public finances effectively and efficiently. Good financial management will have implications for improving the quality of health services to the community.

Funds used for cash disbursements should provide maximum benefits for the interests of society, and therefore, analytical studies of the implementation of cash disbursement systems and procedures are very relevant. Through an in-depth understanding of the complexity of the problem, this research aims to explore potential improvements in the implementation of cash disbursement systems and procedures at the Medan City Health Service based on a sharia accounting perspective. In-depth analysis will enable the identification of the root causes of the problem, and the resulting recommendations are expected to help shape more effective policies, as well as increase accountability and transparency in financial management to be more in line with sharia accounting principles. Apart from that, this research is not only a contribution to the Medan City Health Service, but can also provide a broader understanding of the cash disbursement system in the health sector at the national level. The resulting findings and recommendations will be a valuable resource for government policy development and public finance practitioners, and can provide guidance for continued research in this area. By considering the complexity and possible impacts, this research is expected to make a positive contribution in improving the quality of health services, efficiency of financial management, and accountability of public institutions in the health sector, especially by considering sharia accounting principles. So this encourages researchers to conduct research on cash disbursement systems and procedures at the Medan City Health Service from a sharia accounting perspective.

LITERATURE REVIEW

The Health Service, part of the Medan City Government, focuses on the health sector. Led by a service head, the service is responsible to the Regional Head through

the Regional Secretary. The Health Service is tasked with carrying out some regional household affairs in the health sector to support community welfare efforts in the health sector, as well as carrying out assistance tasks according to their field of duties (Sari, 2020). The Medan City Health Office is located on Jl. Rattan, Petisah Tengah, Medan Petisah. This service oversees 41 main health centers, consisting of 6 inpatient health centers and 35 outpatient health centers, and 39 supporting health centers spread across 21 sub-districts throughout the city of Medan. Apart from that, the Medan City Health Service also has a Technical Services Unit (*Unit Pelayanan Teknis/UPT*) which consists of a Pharmacy Warehouse located in Pekan Labuhan, Medan Labuhan District and a Regional Health Laboratory (*Laboratorium Kesehatan Daerah/Lapkesda*) located on Jalan Ibus Raya.

In a company, cash disbursement is a transaction that often occurs. For example, the funds spent by the company are used to finance maintenance, salary costs/employee effort and other expenses (Suryati, 2018; Sambuaga et al., 2021; Rawung et al., 2023). According to Damayanti & Hernandez (2018) and Mustoffa et al. (2022), cash disbursements are transactions that result in a reduction in the company's cash balances or bank accounts, whether originating from cash purchases, debt payments, transfer expenditures or expenditures in the form of coins, checks or postal money orders, money disbursed through the bank or directly from accounts receivable. Meanwhile, according to Tandri et al. (2015) and Reza et al. (2021) cash expenditures in health services represent the sustainability and effectiveness of the public health system. The concept of cash disbursements is often associated with efforts to improve the quality of health services and ensure the operational continuity of health institutions. The basic theory supporting cash expenditures for health services highlights the importance of appropriate allocation of funds to support various aspects, including procurement of drugs, medical equipment, and infrastructure improvements (McCollum et al., 2019).

A number of literatures have shown the implementation of financial systems in similar organizations. According to Kholifah & Andriansyah (2020) and Laili & Kusumaningtias (2020), common obstacles include administrative chaos, staff's lack of understanding regarding financial policies, and technological barriers. These findings illustrate that financial system implementation is often faced with internal resistance, which requires effective change management strategies. Then, another study by Djaddang & Kusumawardhani (2019) and Sulistiani (2021) stated that changes in government policies and regulations often become the main obstacle in the implementation of the financial system. According to Su et al. (2020), policy-related uncertainty can create difficulties in adjusting cash disbursement procedures, which can then have a negative impact on financial efficiency and order. Therefore, a deep understanding of the context of policy change is crucial to overcome this challenge.

In the context of the Health Service, non-compliance with government regulations often appears as a serious obstacle in implementing the cash disbursement system (Sjafaat & Santosa, 2019; Adriansyah et al., 2021; Nainggolan et al., 2023). This can include difficulties in understanding and implementing policies related to health services, including the purchase of medicines and medical equipment. The role of technology in implementing the financial system has also received attention. Research by Nursanti et al. (2022) and Maulana & Djutalov (2023) shows that inability or deficiencies in the use of information technology can cause administrative complexity and reduce the level of accuracy in recording cash disbursements. Sharia accounting is an accounting system that is based on Islamic principles, emphasizing justice, transparency, accountability and the prohibition of usury (Ilyas, 2020). In managing cash funds, these principles require fair and equitable use of funds, transparent recording and reporting, and accountability of financial managers. Justice means that cash funds are distributed proportionally for the benefit of all parties, including society, not just for the benefit of individuals or groups of people. As in QS. Al-An'am: 151 which means do not mix good with bad and do not hide what is true with what is false.

Transparency requires recording and reporting all financial transactions in an open and easily accessible manner (Al-Hashimi, 2019). As in QS. Al-Baqarah: 282 which emphasizes the importance of written documentation to avoid future disputes. Indirectly, this verse encourages fairness in transactions. Documentation and witnesses are expected to prevent fraud and ensure both parties fulfill their respective obligations. Accountability requires financial managers to be responsible for the use of cash funds and be able to account for them to interested parties (Berlian & Awaluddin, 2022). This means that financial managers must be able to provide accurate and transparent financial reports, and be ready to accept audits and evaluations from related parties (Sagala & Siregar, 2023). The application of these principles in managing cash funds based on sharia accounting will encourage the creation of a fair, transparent and accountable financial system. This increases public trust and maximizes the benefits of cash funds to achieve the common good.

METHOD

This research is qualitative research that prioritizes data collection through interviews, direct recording in the field, document studies and official regulations. This approach is used to gain an in-depth understanding of the observed phenomena. This research aims to provide an accurate and comprehensive picture of the phenomenon under study, as well as compare it with existing theories. By using descriptive methods, this research will try to describe in detail the characteristics, behavior and dynamics of the objects observed. This research will use a systematic and structured approach in collecting, analyzing and interpreting data. This will ensure that the research results obtained have high credibility and validity, and can be relied upon as a basis for decision making or further knowledge development.

RESULTS

Based on the research results, the researchers were able to classify several procedures for direct cash disbursement at the Medan City Health Service. First, the Technical Implementation Officer for Activities (*Pejabat Pelaksana Teknis Kegiatan/PPTK*) carries out activities in accordance with the Regional Work Unit (*Satuan Kerja Perangkat Daerah/SKPD*) Budget Implementation Document (*Dokumen Pelaksanaan Anggaran/DPA*) available in the current year's budget, then submits the Activity Accountability Report (*Surat Pertanggungjawaban/SPJ*) to the Accreditation Implementation Commission (*Komisi Pelaksanaan Akreditasi/KPA*). Second, the KPA, consisting of the secretariat secretary, Division Head, and Community Health Center Head, signs the SPJ prepared by the PPTK. Third, the PPTK submits the approved SPJ and SKPD DPA to the Treasurer or assistant treasurer according to their respective fields. Fourth, the Treasurer verifies the completeness of the Activity SPJ files submitted by the PPTK. Fifth, the Treasurer issues a Payment Request Letter (*Surat Permintaan Pembayaran/SPP*) via the Regional Development Information System (*Sistem Informasi Pembangunan Daerah/SIPD*) application. Sixth, the KPA issues the Statement of Absolute Responsibility (*Surat Pernyataan Tanggung Jawab Mutlak/SPTJM*) for SPP via the SIPD application. Seventh, the Treasurer submits the Activity SPJ files to the Commitment Making Official Regional Work Unit (*Satuan Kerja Perangkat Daerah Pejabat Pembuat Komitmen/SKPD PPK*) for scrutiny based on the Regional Work Unit Budget Implementation Documents (*Satuan Kerja Perangkat Daerah Dokumen Pelaksanaan Anggaran/SKPD DPA*), and then the SKPD PPK issues the Minimum Service Standards (*Standar Pelayanan Minimal/SPM*) through SIPD. Lastly, the KPA issues the SPTJM for SPM via the SIPD application.

This research aims to analyze the implementation of cash disbursement systems and procedures at the Medan City Health Service, a health institution that has a crucial role in providing health services to the community. The success of such services depends not only on medical aspects, but also on effective financial management. This research also

identified several problems related to cash expenditure within the Medan City Health Service, such as difficulties in implementing the government financial system, dynamic changes in government regulations, and obstacles related to information systems and technology.

One of the main obstacles encountered is the implementation of the government financial system which is difficult for all related parties to implement well. Internal resistance, lack of understanding regarding financial policies, and technological barriers are the main concerns. Dynamic changes in government regulations also create difficulties in adapting cash disbursement procedures, while problems related to information systems and technology can hinder operational efficiency. The vision and mission of the Medan City Health Service has provided an illustration of the commitment to increase community independence in health development, improve the quality of health services, and support the health-oriented development of Medan City.

Cash disbursements in the context of health services are defined as transactions that result in a reduction in cash balances, and the importance of appropriate allocation of funds to support various aspects of health services is highlighted in the literature review. Public finance implementation challenges, such as internal resistance, regulatory changes, and technological problems, are also found in related studies. The research results include the classification of several direct cash disbursement procedures at the Medan City Health Service. This process involves the roles of PPTK, KPA, Treasurer, and PPK SKPD, who coordinate with each other to ensure activities are in accordance with the budget and take place transparently. In-depth analysis will focus on identifying the root causes of problems, providing recommendations for improvement, and producing positive contributions in increasing financial management efficiency and transparency in the Medan City Health Service. In addition, it is hoped that the research results can make a broad contribution to the development of government policies and public finance practitioners in the health sector.

Based on the research results, researchers can classify several direct cash disbursement procedures at the Medan City Health Service. This process begins with the PPTK who carries out activities in accordance with the SKPD, DPA which was prepared in the previous year's budget, then submits a SPJ for the activities to the KPA. The KPA, who is usually the secretary for the secretariat, Head of Division, and Head of the Community Health Center, signs the SPJ that has been prepared by the PPTK. The PPTK submits the SKPD SPJ and DPA which have been approved by the SKPD KPA to the Treasurer or assistant expenditure treasurer according to their respective fields. The next step is for the Treasurer to verify the completeness of the SPJ Activity files submitted by the PPTK. After successful verification, the SPP via the SIPD application.

Then, KPA issued a SPP, SPTJM via the SIPD application. The next process involves the Treasurer submitting the Activity SPJ file to the SKPD PPK. The SKPD PPK then examines the file based on the SKPD DPA, and then issues a SPM via the SIPD application. Finally, KPA was again involved in this process by issuing an SPM SPTJM via the SIPD application. This procedure shows that there are structured stages and involves several actors, starting from PPTK, KPA, Treasurer, to PPK SKPD. This stage is designed to ensure that cash disbursements are carried out transparently, in accordance with the established budget, and involves verification by several parties who have a special role in this process. Even though this procedure looks structured, further research can explore aspects that influence the effectiveness and efficiency of each stage in the implementation of cash disbursement systems and procedures at the Medan City Health Service.

Sharia accounting is an accounting system based on Islamic principles. These principles come from the Koran, Hadith and the ijthad of the ulama. Since sharia covers all aspects of human life, including economic, social, political, and moral philosophy, accounting concerns will also be based on general sharia principles. As a result, sharia applies to every element of daily life, including cash disbursement

accounting systems and procedures, which provide three principles as the basis for sharia accounting: fairness, transparency, and accountability.

The principle of justice in sharia accounting emphasizes the proportional and equitable use of cash funds for the benefit of all interested parties, including the community. Cash funds must not be used for personal interests or a particular group of people, but must be distributed fairly and transparently to achieve the common good. The application of the principle of justice in the cash disbursement system and procedures at the Medan City Health Service can be realized through several steps. First, the preparation of the cash budget must consider the needs of all parties, including people who need health services. Second, the determination of fund disbursement procedures must be carried out fairly and transparently, so that no party is harmed. Third, the use of cash funds must be right on target and in accordance with the planned programs/activities. Fourth, evaluation and monitoring of the use of cash funds must be carried out periodically to ensure the fairness and effectiveness of their use. By implementing these steps, it is hoped that the use of cash funds from the Medan City Health Service can be carried out fairly and evenly to achieve the collective benefit.

The principle of transparency in sharia accounting requires recording and reporting of all financial transactions openly and easily accessible to all interested parties. This aims to build public trust and prevent misappropriation of funds. The application of the principle of transparency in the cash disbursement system and procedures at the Medan City Health Service can be realized through several steps. First, financial recording and reporting must be done accurately, completely and on time. Second, access to financial information must be provided easily for all interested parties. Third, publication of financial reports must be carried out periodically in the mass media or on the official health service website. Fourth, internal and external audits must be carried out periodically to ensure transparency and accountability in the use of cash funds. By implementing these steps, it is hoped that the public will be able to know and understand the use of cash funds from the Medan City Health Service in a transparent and accountable manner.

The principle of accountability in sharia accounting requires financial managers to be responsible for the use of cash funds and to be accountable to interested parties. This means that financial managers must be able to provide accurate and transparent financial reports, and be ready to accept audits and evaluations from related parties. The application of the principle of accountability in the cash disbursement system and procedures at the Medan City Health Service can be realized through several steps. First, establishing a clear and accountable organizational structure and governance. Second, a clear division of tasks and responsibilities in managing cash funds. Third, implementing an effective internal control system to prevent misappropriation of funds. Fourth, carry out regular internal and external audits to ensure accountability in the use of cash funds. By implementing these steps, it is hoped that the management of cash funds from the Medan City Health Service can be carried out responsibly and transparently, so that fraud is avoided and can be accounted for to the public. The application of these three sharia accounting principles in the cash disbursement systems and procedures at the Medan City Health Service is expected to increase public trust, prevent misappropriation of funds, and ensure fair, transparent and accountable use of cash funds to achieve the common good.

CONCLUSION

This research shows that the Medan City Health Service has a crucial role in providing health services to the community, and the success of these services depends not only on medical aspects but also on effective financial management. The main challenges related to cash disbursement in the Medan City Health Service include difficult implementation of the government financial system, dynamic regulatory changes, and problems related to information systems and technology. Direct cash disbursement procedures at the Medan City Health Service have been identified through

structured stages, involving the roles of PPTK, KPA, Treasurer and PPK SKPD. This stage is designed to ensure transparency, compliance with the budget, and involves verification from parties who have a special role in the process. Even though this procedure looks structured, this research provides a basis for increasing effectiveness and efficiency in the implementation of cash disbursement systems and procedures at the Medan City Health Service.

Sharia accounting principles must of course be applied in the cash disbursement systems and procedures at the Medan City Health Service. These three principles are fairness, transparency and accountability. The application of the principles of justice is realized through the preparation of a cash budget that considers the needs of all parties, fair and transparent fund disbursement procedures, appropriate use of cash funds, and regular evaluation and monitoring of the use of cash funds. The principle of transparency is realized through accurate, complete and timely financial recording and reporting, providing easy access to financial information, publishing financial reports regularly, and carrying out internal and external audits. Meanwhile, the principle of accountability is realized through establishing a clear organizational structure and governance, clear division of duties and responsibilities, implementing an effective internal control system, and carrying out internal and external audits.

The implementation of these three principles is expected to increase public trust, prevent misappropriation of funds, and ensure fair, transparent and accountable use of cash funds to achieve the common good. The research results provide a positive contribution by classifying cash disbursement procedures, and it is hoped that this research can provide a broader understanding of the cash disbursement system in the health sector at the national level as well as the application of sharia accounting principles. It is hoped that the recommendations resulting from this research can help form more effective policies, increase accountability and transparency in financial management at the Medan City Health Service. Thus, this research not only makes a contribution to the Medan City Health Service, but also provides valuable guidance for policy development in the health sector more broadly.

Based on the research conducted, there are 3 (three) suggestions that researchers can provide to the Medan City Health Service. The Medan City Health Service needs to improve infrastructure and use of information technology to support efficiency and accuracy in implementing cash disbursement systems and procedures. Conduct regular training to relevant staff, including PPTK, KPA, Treasurer, and PPK SKPD, to increase their understanding of financial policies, regulatory changes, and the use of SIPD applications to ensure compliance with applicable procedures. An effective change management strategy is needed to overcome internal resistance and ensure the involvement of all relevant parties in the implementation of the government financial system, so as to increase the smoothness and sustainability of the cash disbursement process.

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