

## Implementation of Cash Disburse Accounting Systems of Civil Servants Payment in Regional Personnel and Human Resources Agency in Medan City

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### Article Info

#### Article history:

Received May 25, 2023

Revised May 29, 2023

Accepted May 31, 2023

#### Keywords:

Accounting System  
Cash Disbursement  
Payroll

### ABSTRACT

The government cannot implement the cash disbursement accounting system unless it increases its prudence in cash receipts and disbursements-related operations. This study's objective is to determine the applicability of the Cash Expenditure Accounting System, specifically with regard to the payroll of government officials. This qualitative study employs a descriptive methodology. In which analysis gathers, organizes, and maintains data to present an overview of a certain situation in order to form conclusions. The subject of this research was an employee of the Personnel and Human Resources Agency in Medan, Colombia, whose information was gathered via interviews and documentation. The findings of this study indicate that the accounting system for civil servant payroll cash disbursements at the Medan City Regional Personnel and Resources Agency has been implemented correctly, in an organized manner, and in accordance with the qualitative characteristics of systematic financial reports from the general treasurer who follows several procedures for disbursing payroll cash by referring to the current SOP (Standard Operating Procedure) for disbursing payroll cash

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### INTRODUCTION

The speed at which economic and technological progress can increase at times. An organization working for the government can benefit from this situation and go in the right direction. In general, it is the goal of every business to fulfill its unique vision and goals. Qualified personnel at the company/institution are required to support this claim. Each employee has certain duties and responsibilities determined by their position. Companies are obliged to compensate their workers monetarily for all their efforts (Wulandari & Maula, 2022).

As a result of their efforts, workers will be compensated monetarily. Employee morale can be increased and productivity maximized if wages are paid on time and by the requirements and employees feel that their rights as workers have been respected. The government consistently increases the salary budget every year. Salary ranges are not uniform as they depend on factors such as position, experience, and educational attainment (Nila Dera Prisna, 2022).

One of the most important and challenging parts of human resource management for government agencies and companies is payroll. Employees will be dissatisfied if their salaries are not managed according to standard practices. The regular payment of wages to an employee in return for his skills and labor is an

important component of both private business and public institutions. Salary matters to workers on a personal level as it is a direct reflection of how much their work is valued by the company. Workers will be more motivated to do their best if their salary is commensurate with the value they provide to the company and their role responsibilities (Cahyadi et al., 2020).

Salaries and wages are significant expenses for any business, but they also provide opportunities for fraud and anomalies that can lead to significant financial losses if not carefully monitored (Handayani & Kamilah, 2022).

Governments must exercise caution when conducting operations involving the receipt and disbursement of cash, which means that the benefits and costs of each cash receipt and disbursement must be carefully considered. Company management will be able to assess whether its operations are functioning according to plan, efficiently, and effectively if they have access to accurate accounting information (Bawonse & Tinangon, 2021).

From the beginning of the payroll process to the party responsible for preparing the cash flow statement along with the payment of salaries to employees, the financial management system serves as a measuring tool to prevent errors, inconsistencies, and fraud in the payroll calculation and payment process. Bookkeeping instruments that function to control the implementation of prize payments, measurement tools for calculating employee wages, etc., include stating the accounting system framework as one of the components. One of the accounting process instruments is intended to guarantee the accuracy of the data used by the organization to make payroll (Nugraha, 2022).

Accounting information systems can also be used to delegate responsibilities and grant permissions to employees within an organization or business, ensuring that operations are carried out according to predetermined standards. A well-implemented accounting information system enables businesses to obtain important data quickly, reliably, correctly, and in context (Nila Dera Prisna, 2022).

The Medan City Civil Service and Regional Human Resources Development Agency (BKDPSPDM) is a Regional Apparatus Organization (OPD) that assists the Mayor of Medan in carrying out staffing management for the State Civil Apparatus (ASN) within the Medan City Government.

At the time of submitting the SPP-LS at the Regional Civil Service Agency, the budget user had given the SPD to the Expenditure Treasurer because the treasurer had experienced delays in making the SPP-LS, the salary that would be given to the PPK-SKPD in this case was for disbursing funds, and because there was an error in payroll process due to changes in rank and class that are not by accounting procedures.

Therefore the researcher was interested and conducted research with the title "Implementation of the Accounting System for Cash Expenditure Payroll Civil Servants at the Regional Personnel and Resources Agency of Medan City". The purpose of this study was to assess the extent to which the application of the cash disbursement accounting system for civil servants at the Regional Personnel and Human Resources Agency in Medan City.

## LITERATURE REVIEW

### 1. Accounting System

#### a. Definition of Accounting System

According to Effendi & Harahap (2020), The financial transactions of a business are recorded and reported using a system called accounting. The Accounting System requires procedures to produce follow-up reports that will serve as a means of internal and external communication for management purposes. Meanwhile, according to Langi et al, (2019), the accounting system is a combination of elements of forms, journals, ledgers, ledgers, and financial reports that will be utilized by management in achieving company goals. Meanwhile, according to Dwi Madhani & Nurlaila (2022), Company financial data is recorded, categorized, summarized, reported, and analyzed as part of the accounting process.

From some of the definitions above, it can be concluded that the accounting system is the method and procedures used to analyze information about the financial data of a company, both internal and external.

#### b. Elements - Elements of the Accounting System

In general, an accounting system has five main elements, namely:

##### 1) Forms

Transactional events can be documented on paper in the form of forms. Forms contain information about transactions that can be used to keep records.

##### 2) Journal

A journal is a component of the accounting system used to record transactions, classify them, and summarize them. The summarized data is then recorded in the appropriate ledger accounts.

### 3) General Ledger

Financial transactions documented in journals are summarized by the accounts that make up the general ledger. Accounts in the general ledger can be used to organize financial information in preparation for preparing financial statements.

### 4) Subsidiary Ledger

The subsidiary ledger accounting system is one component. The aid list is where help keeps track of their money. For example, consider classifying many business interactions into similar categories.

### 5) Reports

Examples of company balance sheets, income statements, changes in equity reports, marketing expense reports, production expense reports, selling expense reports, accounts payable, and inventory balances are part of the final report generated from the accounting process, Mekari (2018).

## c. Accounting System Functions

A company's accounting system serves an important purpose, especially in terms of documentation and management. Not everyone may be aware of all uses of this system. Among them are some examples:

### 1) Collecting and Storing Data

In most cases, an organization's accounting records will include a comprehensive narrative of the day-to-day operations of the company. The risk of forgetting to do something increases to the point where it is negligible if no records are kept. All company records can be collected by the accounting system in a more organized way.

### 2) Providing Information

Accounting is a system that does more than collect and store data; It can also be used to propagate that data. In a manual system, for example, reports detailing various aspects of business operations will be generated. As a result, this will impact the judgment needed to deal with the situation effectively.

### 3) Internal Control

Internal control is one of management's primary responsibilities to ensure that operations support the achievement of business objectives. There is no way for the accounting system to provide reliable data about the state of the business. This makes it easier to monitor and manage all operations.

### 4) Responsibility

Each office within the organization is responsible for a specific set of tasks. Availability and use of company resources can be obtained from the existence of records kept with this accounting. Management can use this data to assess the quality of the accounting reports they receive.

### 5) Supporting Operational Activities

Which components need to be re-examined and corrected can be determined using the information system available through the accounting process. If a system is inefficient and prone to errors, for example, a company's operations may be adjusted. This will help the operating function run more smoothly (Safitri, 2019).

## 2. Cash Disbursement

### a. Definition of Cash Disbursement

According to Sudradjat et al, (2021). When a business spends cash on anything or pays off debts with cash, or incurs other expenses that reduce cash on hand or bank balances, these are considered distributions of cash. Meanwhile, according to Talompo & Setiawan (2021). The cash distribution system includes a check-based accounting mechanism to track disbursements and a petty cash fund to make prompt cash withdrawals. Anything according to Djoharam (2021). Cash disbursements are amounts of money spent on business operations that are paid for using hard currency such as cash or checks.

From the definition above, it can be concluded that the cash disbursement system is a transaction issued in the form of money or checks used for company activities.

### b. Types of Cash Disbursements

When viewed from the accounting system, cash disbursements can be divided into two, namely:

#### 1) Cash Disbursement System by Check

Checks are a cash disbursement method often used to fund operations involving large nominal amounts, such as investments or paying debts to creditors or suppliers. Due to the automatic recording of transactions in the form of transaction receipts, which can be summarized in the form of a checking account for a specific accounting period, a check-based cash distribution system is considered to be preferable.

#### 2) Cash Disbursement System with Petty Cash

Petty cash is used in cash distribution systems for smaller monetary transactions that require a quicker payment period, such as payments for utilities and donations. In most businesses, cashiers are entrusted

with a small, predetermined amount of cash and are replaced or given more cash regularly when they run out (Baridwan, 2021).

### 3. Payroll

#### a. Definition of Payroll

According to Kurniawan et al, (2021). Payroll is the process by which an organization pays its workers for the work they do. Meanwhile, according to Sadiyah et al (2021). Human Resources Management is responsible for payroll processing (HR). Its main purpose is to pay workers wages in return for their efforts on behalf of companies or government agencies. Meanwhile, according to Ricki Sastra et al (2019). Employees receive remuneration as a form of compensation from the employer for work performed or services rendered, as expressed or valued in monetary terms according to the terms of the employment contract between the employer and the employee, which may include provisions for the employee's family.

From some of the definitions above, it can be concluded that remuneration is a form of reward expressed in nominal terms in return for their contribution to the company.

#### b. Salary Principle

Below is stated the principle of salary, namely the level of pay, pay structure, determining individual pay, payment methods, and payment control

##### 1) Pay Rate

High, low, or average salaries are often offered based on the state of the business. That is, the level of compensation is based on the financial strength of the company and its need to compensate workers for their efforts.

##### 2) Payment Structure

How much money you make, how often you get paid, and what types of jobs are available all make their way into the company's overall compensation structure.

##### 3) Determination of Individual Pay

Each worker's salary should reflect their experience, education, years of service, and overall contribution to the company.

##### 4) Payment methods

There are two time-based payment options (hourly, daily, weekly, and monthly). And the model of compensation income sharing.

##### 5) Payment control

Controlling labor costs, either directly or indirectly, is known as Pay Control. The work of managing payments includes creating compensation standards, making them more effective, monitoring results against predetermined benchmarks, and adjusting wage payment benchmarks when necessary (H Kara, 2018).

## RESEARCH METHODS

This type of research uses qualitative research with a descriptive approach. Sugiyono (2019: 21) says that to get conclusions from numerical data, descriptive analysis involves several steps to evaluate, collect, manage, synthesize, and describe data.

To provide suppliers with a clear picture, this research approach should first collect and refine the information collected as completely and detailed as possible. The research subject was one of the staff of the Medan City Regional Personnel and Human Resources Agency. Data collection techniques used in this research are interviews and documentation.

## RESULTS AND DISCUSSION

According to interviews with staff members of the Regional Personnel and Human Resources Agency in Medan City, the regional agency's cash expenditure accounting system for civil servants' payroll is implemented through a series of cash disbursement procedures, the first of which is the creation of an SPD (Surat Provision of Funds) from the BUD confirming the availability of funds to finalize the budget. The budget user will then issue the SPM after the SPP is finalized and ratified (Payment Order).

The PPK-SKPD is responsible for preparing the SPM and the SPM budget user signs it before issuing the SP2D (Fund Disbursement Order) to disburse SKPD funding money. If the SPM generated by the budget user is not by the rules, the BUD may refuse to release the requested cash. Disbursements made by spending treasurers at banks are based on SP2D, which lists the banks from which they can choose to withdraw cash.

First, a Fund Appraisal Note is issued, followed by an SPJ (Letter of Responsibility) (NPD). In accounting for cash disbursements, the following books are used to record transactions:

1. Cash Disbursement Journal Book
2. Ledger
3. Subsidiary Ledger

The application of the PNS payroll cash disbursement accounting system refers to the SOP (Standard Operating Procedure)

The following will present the flow of the funding application system based on a letter requesting direct payment of salaries and allowances for the Regional Personnel and Human Resources Development Agency for the City of Medan

No	Uraian Kegiatan	Pelaksana			Mutu Baku			Keterangan
		Bendahara Pengeluaran	Staf Subbag Keuangan	Kasubbag Keuangan	Kelengkapan	Waktu	Output	
1	Mengambil daftar gaji Pegawai Negeri Sipil pada organisasi dan Badan Pengelola Keuangan dan Aset Daerah				Daftar perubahan gaji dan tunjangan	1 jam	Daftar gaji dan tunjangan PNS	
2	Menyiapkan Surat Permintaan Pembayaran Langsung (SPP-LS) Gaji dan Tunjangan				Daftar gaji dan tunjangan PNS	4 jam	SPP-LS Gaji dan Tunjangan	
3	Memverifikasi kelengkapan dokumen SPP-LS Gaji dan Tunjangan dan menyiapkan Surat Perintah Membayar Langsung (SPM-LS) Gaji dan Tunjangan	Tidak			SPP-LS Gaji dan Tunjangan	1 hari	SPM-LS Gaji dan Tunjangan yang di agendakan	SOP Penerbitan Surat yang Ditandatangani oleh Kepala Badan
4	Mengajukan SPM yang telah ditandatangani beserta kelengkapannya ke Badan Pengelola Keuangan dan Aset Daerah untuk Penerbitan Surat Perintah Pencairan Dana (SP2D)			Ya	SPM-LS Gaji dan Tunjangan yang di agendakan	3 jam	SPM-LS Gaji dan Tunjangan yang di agendakan	
5	Mengarsipkan seluruh dokumen				SPM-LS Gaji dan Tunjangan yang di agendakan	30 menit	Seluruh Dokumen SPM-LS Gaji dan Tunjangan	
Total Waktu : 2 hari 1 jam								

Figure 3.1 (Fund Submission System Flow)

The Standard Operating Procedure (SOP) for paying employee salaries is now in effect, and the accompanying picture depicts the flow of the system used by the Regional Personnel Agency for North Sumatra Province to make these payments. It has been carried out properly and in an orderly manner, and its application is by the qualitative characteristics of financial reporting and is carried out systematically, starting with the general treasurer, then it will be approved by the SKPD Budget User, who will then make a power of attorney to make payments for the cash disbursement payroll accounting system authorization for civil servants at the Regional Personnel Agency for North Sumatra Province based on the SOP document. The treasurer will deposit the cash in the bank through a computer system, and transactions will be documented by accountants.

After fulfilling all the requirements, the salary will be sent using the SALARY SIM application. Free of charge, the SALARY SIM application is available to all Regional Governments to assist in preparing monthly payroll and salary map for Regional Civil Servants, tracking Civil Servants who have reached the Retirement Age Limit (BUP) in the framework of preparing a Salary Payment Termination Certificate (SKPP), and identification of Civil Servants who have changed Rank/Group or other aspects of their personal information.

The SIM GAJI application simplifies the process by which PT TASPEN can access detailed information about each participant's account and use that information to better manage the distribution of employee spending money from the state revenue and expenditure budget. Due to limitations in applications developed by government-approved suppliers, PT TASPEN developed the SIM SALARY application. This seller-controlled application does not sufficiently provide the information required by PT TASPEN. Local governments and Regional Work Units use SIM GAJI to record payment information accurately and comprehensively.

## CONCLUSION

The application of the civil servant payroll cash disbursement accounting system at the Medan City Regional Personnel and Resources Agency has been carried out properly, systematically, and by the qualitative characteristics of financial reports by the general treasurer, who follows several procedures for cash disbursement of payroll concerning SOP (Standard Operating procedures).

## Suggestion

Based on the findings above, it is suggested that the Medan City Regional Personnel and Human Resources Agency organize and design a better and more thorough Civil Servant Cash Expenditure Accounting System to reduce problems such as delays in employee payroll and accounting recording errors. It is anticipated that additional studies will be able to shed light on how the factors leading to delays in the payroll of federal personnel (Civil Servants) operate.

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