

ABSTRACT

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PROCEDURE FOR ISSUANCE OF ORDER FOR DISBURSEMENT OF FUNDS (SP2D) IN THE SUB-SECTION OF FINANCE OF HIGH SCHOOLS OF LAND TRANSPORTATION

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(xii + 50 + Attachments)

Transportation is a means that plays a very important role in human life, both for the continuation of interaction between humans, and as a tool to facilitate humans. A government agency finds that there are expenses as well as in a company. In this case the expenditure system used by the government is different from that of the company and through certain procedures uses a Fund Disbursement Order and through the designated bank after the Payment Order is received by the BUD. The procedure starts from SPD, SPP, SSP, SPM and SP2D.

The methods used by the author in practical work include interviews, observation, and literature study. The purpose of this practical work is to explain how the SP2D issuance procedure and find out what documents are used in the issuance of the SP2D in the Land Transportation College Finance Sub-Section.

From the results of practical work, the author can draw the conclusion that to be able to issue SP2D must follow procedures that have been realized properly and clearly in accordance with the applicable rules and regulations.