

## EVALUATION OF CASH RECEIPT PROCEDURES AT ADVENTIST EDUCATION FOUNDATION WAROPEN PAPUA

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### ABSTRACT

*Every foundation needs cash that must be managed properly, one way to manage cash well is to establish procedures for cash receipts. The object of this research is the Waropen Advent Education Foundation. The purpose of this research is to evaluate the cash receipt procedure. The analytical method used to discuss the problems in this research is descriptive analysis method, which is a method that describes and describes a data or situation and describes or explains in such a way that a conclusion can be drawn to answer the existing problems. The results of the study show that the implementation of the design procedure for cash receipts for tuition payments, school operational assistance funds and educational operational assistance (BOP) is good, it's just that a flowchart design has not been formed in the accounting information system. Evaluation of cash receipts procedures is generated to help the Waropen Adventist Foundation design flowcharts and improve accounting information systems so that they comply with the basic principles of receipt and availability of accurate and sufficient information as internal controls in accountability reports.*

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### 1. INTRODUCTION

Public sector accounting has developed in such a short period of time. Currently, there is greater attention to accounting practices held by public institutions, such as government agencies, state-owned or regional companies, non-governmental public organizations and various other public organizations. Therefore, there is a greater demand from the public for transparency and public accountability by these public sector institutions. Public sector accounting is accounting used by public institutions as a means of accountability to the public. Institutionally, public areas include nonprofit government organizations and nonprofit non-government organizations including volunteer organizations, hospitals, colleges and universities, as well as other non-government organizations (foundations, non-governmental organizations, religious organizations, political organizations, and so on) (Andarsari, 2016: 145).

A non-profit organization is an organization that has a primary goal for a non-commercial purpose, without any intention of making a profit at all. A nonprofit organization is an organization whose main objective is to support an issue in attracting public attention for a specific purpose and is not for profit, without any attention to things that are for profit (monetary). Non-profit organizations besides public schools also include churches, public



charities, public hospitals and clinics, political organizations, public assistance in legislation, volunteer service organizations, labor unions, professional associations, research institutes, museums, and some government officials.

Non-profit organizations have made human resources their most valuable asset, as all activities of such organizations are essentially of, by, and for people. Non-profit organizations obtain resources from donations from members and other donors who do not expect anything in return. The education foundation is a form of service company managed by the government and the private sector (foundation) which aims to provide educational services for the community. Education Foundation is one form of nonprofit oriented organization (nonprofit) to provide services to the community well, it must be supported by the implementation of a good accounting system in the foundation as well.

One of the efforts that can be made in order to create quality education for each foundation can run cash receipts and disbursements procedures appropriately. Proper management procedures can assist management policies in planning programs and running the right information system. The right information system can help management policies in planning programs and carrying out school operational activities properly so as to achieve the goals aimed at by the foundation. To get an overview of cash management procedures, it is necessary to analyze the accounting information system and internal control in a school. This evaluation is intended to assess the extent to which the accounting information system analysis of cash receipt procedures at the Advent Waropen Papua Education Foundation against the relevant theory underlying it.

According to ISAK 35 which has regulated the presentation of financial statements of nonprofit-oriented entities (non-profit), the presentation of the report includes a statement of financial position, statement of comprehensive income, statement of changes in net assets, statement of cash flows and notes to financial statements. However, not all nonprofit organizations are able to produce financial statements in accordance with the Interpretation of Financial Accounting Standards (ISAK 35). Although the foundation is not profit-oriented, the organization is always related to finance for the reason that it is associated with budgets and other costs. The preparation of the foundation's financial statements must be clear for reporting to those who make donations.

Financial statements generally aim to provide information about the company's financial position, performance, and cash flows that are useful for most users of the report in order to make economic decisions and demonstrate management's stewardship for the use of resources entrusted to them. Financial statements are presented at least annually and should present fairly the financial position, financial performance, changes in equity, and cash flows. The financial statements of a non-profit organization consist of a statement of financial position, a statement of comprehensive income, a statement of changes in net assets, a cash flow statement and notes to the financial statements. The purpose of this study is to determine the cash receipt procedure at the Advent Waropen Education Foundation.

## **2. LITERATURE REVIEWS**

### **2.1. Accounting**

According to Agie Hanggara (2019: 1) Accounting is the process of identifying, recording and reporting economic data or information that is useful for assessment and decision making. According to Yahya Muhtar (2020) Accounting is an information system that identifies, records and then communicates various economic events from an entity to interested parties. The accounting system according to Mulyadi (2019: 3) explains that: "The accounting system is a combination of a set of information from a business entity to be processed to

produce financial information needed by management and interested parties to supervise and make decisions".

Christy (2019) suggests accounting principles as general decisions that govern or underlie the technical development of accounting. Where these principles include:

1. *The cost principle*, in which assets are recorded at their acquisition cost.
2. The principle of comparing revenues and expenses, that revenues and expenses should be compared that relate to the same period.
3. The principle of full disclosure, that financial statements must be presented in full, fair and adequate.

From this principle, the purpose of accounting is to prepare an accurate and systematic financial report so that it can be utilized by managers, policy makers, shareholders, creditors, and owners (Ardhianto, 2019).

In accounting there is also such a thing as a cycle. The accounting cycle is a description that shows the procedure for how financial reporting is carried out and produced (Siregar, 2019). More clearly, Maharani (2020) states that the accounting cycle is a series of steps that are repeated in the same order every period. The accounting cycle has several steps that need to be understood, this is in accordance with the opinion of Bitar (2020) which includes:

- a. Revenue cycle
- b. Dispensing cycle
- c. Ledger and financial reporting cycle
- d. Resource management cycle
- e. Payroll cycle
- f. Production cycle

According to Mulyadi (2019: 3) there are five main elements in the accounting system consisting of:

1. Form

Forms are documents used to record transactions. With this form, the data related to the transaction is recorded for the first time as a basis for recording in the records.

2. Journal

The journal is the first accounting record used to record, classify and summarize financial and other data. In this journal, financial data is classified for the first time according to the classification that is in accordance with the information to be presented in the financial statements.

3. Ledger

The ledger consists of accounts that are used to summarize financial data that has been previously recorded in journals. On the one hand, this ledger account can be seen as a place to classify financial data, and on the other hand, it can also be seen as a source of financial information for the presentation of financial statements.

4. Maid Book

Auxiliary books can be classified into ledgers that require further details. . This book consists of subsidiary accounts that detail the financial data listed in certain accounts in the ledger.

5. Report

The report is the final result of the accounting process is a financial report in the form of a balance sheet, income statement, statement of changes in retained earnings, statement of cost of production, marketing cost report, statement of cost of goods sold, list of aging receivables, list of paid debts and list of slow-selling inventory balances.

From the description above, it can be concluded that the accounting system is the forms, reports, recording tools used by the company to record transactions and report the results in the

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form of financial reports used by management to oversee the company's operational activities and facilitate the management of the company.

## 2.2. Cash Receipt Procedure

Cash receipt transactions are one of the accounting information that is needed by company management and various other related parties. One of the needs is to make business decisions and various other important policies. According to Mulyadi (2019: 403) cash receipts from receivables should require debtors to make payments using a check on behalf of, which clearly states the name of the company entitled to receive payment on the check. From this understanding, it is concluded that the cash receipt procedure is a system used to receive payments from buyers by paying attention to and implementing applicable provisions so that there are no errors in recording transactions. The cash receipt procedure can be carried out through several stages, namely as follows.

### 1. Cash Receipts from Subscriptions

The cash receipt procedure will start when the customer deposits funds or cash to the cashier, then the cashier will issue an original invoice or invoice and a third sheet invoice to match the cash receipt. The original invoice and other documents will then be handed over to the customer, while the third sheet invoice will be documented along with the cash receipt voucher.

### 2. Cash Receipt Voucher Creation

This voucher is used as proof of cash receipt which will later be attached as an invoice. The receipt voucher will present various information, such as date, type of cash receipt voucher, invoice number, customer name, signature of the cashier, amount of cash received, and signature of the party who has checked and approved it.

### 3. Cash Deposit to Bank

Depositing cash to the bank is done by making a bank deposit slip and cash to be deposited with the bank.

### 4. Cash Book Recording and Cash Mutation Report

In this cash receipt procedure, there are three stages of making reports, namely the report when cash is received, the report when depositing cash at the bank, then signing the approval in the cash book and also the bank by the cashier.

### 5. Daily Cash Stocktake

The cash receipt procedure will end by conducting a stock-taking in order to adjust the physical cash balance with the balance stated in the cash book report. This daily cash stock-taking is carried out as a reference material if there is a difference between the cash book balance and the physical balance. This cash stock-taking activity can also be carried out at certain times by the company for the cash balance checking process.

In cash receipts, a system is used to handle cash receipt transactions both from cash sales and receivables that are ready to be used for general company activities. According to Mulyadi (2019: 407) there are functions involved in the cash receipt system, namely:

#### 1. Secretariat function

The secretariat function is responsible for receiving checks and *remittance advice* by post from the company's debtors.

#### 2. Billing function

The billing function is responsible for making collections to the company's debtors based on the list of receivables billed made by the accounting function.

#### 3. Cash function

The cash function is responsible for depositing the cash received from the various functions immediately to the bank in full amount.

#### 4. Accounting function

The accounting function is responsible for recording cash receipts from receivables into the cash receipts journal and decreasing receivables into the receivables card.

#### 5. Internal audit function

The internal audit function is responsible for carrying out periodic cash counts in the hands of the cash function and also conducting bank reconciliations to check the accuracy of cash records maintained by the accounting function.

The accounting information system is also one type of system needed by companies in handling various daily operational activities of the company in producing various accounting information needed by company management and various other related parties to make the right decisions and make other policies. According to Mulyadi (2019: 407) there are Documents used in the cash receipt system are:

##### 1. Notification Letter

The notification letter is usually a copy of the proof of cash out by the debtor that is included with the check sent by the debtor through the company's collectors or post.

##### 2. Notification Letter List

The notification letter list is a recapitulation of cash receipts made by the secretariat function or billing function.

##### 3. Proof of Bank Deposit

Proof of deposit is made in 3 sheets and submitted by the cash function to the bank, together with the deposit of cash receivables to the bank.

##### 4. Receipts

Receipts as cash receipts are made in a banking system that does not return cancelled checks to the check insurer.

Meanwhile, there are also accounting records used in the cash receipt system according to Mulyadi (2019: 209), namely:

##### 1. Accounts Receivable Ledger

This record is a ledger that contains details of the company's receivable mutations to each debtor.

##### 2. Cash Receipt Journal

This note is used to record cash receipts from debtors' repayments.

### 2.3. Education Financing

The cash receipt procedure in the Waropen Adventist Education Foundation has two (2) sources of revenue, namely as follows.

1. Non-governmental funds are funds obtained not from the government, namely: donations or grants from donors, education development contributions (SPP), school fees (building fees).

2. Government funds, namely school operational assistance funds (BOS).

The implementation of the use and management of BOS funds must be guided by the Technical Guidelines for Their Use issued by the Ministry of Education and Culture as the policy maker responsible for the management and use of the BOS funds program. The implementation and use of BOS funds use the principles of transparency, accountability, efficiency, effectiveness, and flexibility (Hakim & Suhendar, 2020).

### 2.4. Financial Statements and Components of School Financial Statements

According to Raymond Budiman (2021) a financial report is a document that describes the financial position and performance of a company over a certain period of time. Meanwhile,

Cashmere (2019) states that financial statements are reports that show the financial position of an entity in that period or for a certain time. The Indonesian Institute of Accountants (IAI) explains that the general purpose of financial statements is to provide information about the financial position, performance and cash flow of companies that are useful for most users of reports in order to make economic decisions and show management's *stewardship* for the use of resources entrusted to them.

## **2.5. Previous Research**

The first previous research, namely by Barata and Kurniawati (2020), the results show that the internal control system for cash receipts from cash sales at the Anbatic Employee Cooperative has not run well due to the absence of standard documents made to support the course of internal control and also the lack of cooperative personnel who go to the field to carry out efforts related to internal control. The second research by Tarmuji (2021) obtained the results in general the cash receipt accounting system at the Al-Munawwaroh Islamic Boarding School has been running well, but the obstacles experienced are quite complex, including the lack of qualified human resources, lack of internal control and lack of government support and attention.

The next relevant previous research by Mirna Yunita (2021), the results can be concluded that the results of the analysis and discussion of the information system components of SPP payments and SPP installment payments are adequate and have been able to meet the achievement of the objectives of the accounting system needed by the Nurul Iman Foundation. The procedure is also quite adequate but there are still shortcomings in the procedure. The three previous studies that have been conducted have similarities with the research being conducted, namely in the research methods used. The difference lies in the object of research.

## **3. RESEARCH METHOD**

### **3.1. Data**

The type of data used in the preparation of this final report is qualitative data. Data in the form of foundation cash receipt procedures as well as records, and other sources related to the research. Data collection through interviews and documentation methods.

### **3.2. Method of analysis**

The analysis method used is descriptive qualitative analysis by collecting and analyzing data obtained from and providing a clear picture and drawing conclusions about the research. The procedure in this study uses several stages, namely:

1. In the first stage, collecting data and information through interviews with people who are considered very competent and experts on this research, namely the chairman and secretary of the foundation.
2. In the second stage, studying and reviewing data and information obtained from the chairman and secretary of the foundation.
3. In the third stage, discussing the results of interviews has been compiled which is then carried out observations to the foundation and analyzed documents related to the research.
4. In the fourth stage, discussing the results of the interviews based on the descriptions and providing considerations or opinions to formulate and determine existing policies at the foundation.
5. The fifth stage, drawing conclusions and verification Researchers make conclusions and provide input regarding the evaluation of cash receipt procedures at the Advent Waropen Papua Education Foundation.

## 4. RESULTS AND DISCUSSIONS

### 4.1. Overview of Research Objects

Waropen Adventist Education Foundation Papua is an Adventist Education Foundation engaged in education in Waropen Regency. The Waropen Adventist Education Foundation was established by 2 pioneer congregations of the Seventh-day Adventist Church, namely the Mambui and Nubuai congregations under the leadership of the late servant of God, Rev. James Bindosano. The establishment of the Waropen Adventist Education Foundation began with the opening of an elementary school considering that many children of Adventist congregation members who attend other public schools are always constrained by the day of worship on sabbath or Saturday.

The location of the Waropen Adventist Education Foundation is located at Jln.Inpres Waren RT 002 RW 001, Masesi Nubuai Hamlet Ureifaisei Kamatan Waropen Regency, Papua Province Postal Code 98261. For the staffing of the Waropen Adventist Education Foundation there are: 1 school director, 1 school principal, 1 school treasurer, 1 outgoing / incoming cashier, 1 school operator, 1 school guard, 24 teachers. The employment status of 4 permanent employees of the foundation, 19 foundation Honor Teachers, 2 civil servant teachers, with a total of 257 students from PAUD -SMA.

### 4.2. Overview of Cash Receipt Procedures



Based on the results of the interview, it is known that there are 2 types of funding sources in the Advent Waropen foundation, namely:

#### a. Non-Government Funding

##### 1. Student fees (SPP), development fees and registration fees.

Adventist Waropen students are required to pay the building construction fee when they first register along with the school registration fee. In addition, students are also charged a monthly fee with a different nominal for junior and senior high school students.

Image 1. Student Bill Form

		<b>WAROPEN ADVENTIST ACADEMY</b> <b>GENERAL LEDGER</b> <b>UREIF-FAISEI, KABUPATEN WAROPEN - PAPUA</b>			
NAMA	SAROI WEMPI	KELAS :			
NO ACC					
TGL	KETERANGAN	DEBIT			
	CARRIED BALANCE				
16/07/2022	PEMBANGUNAN	500.000			
16/07/2022	PENDAFTARAN	100.000			
16/07/2022	SPP JULY				
08/11/2022	PENDAFTARAN		0780		
16/07/2022	SPP AGUSTUS	40.000			
16/07/2022	SPP SEPTEMBER	40.000			
09/08/2022	BAJU BATIK		0862		
16/07/2022	SPP OKTOBER	40.000			
16/07/2022	SPP NOVEMBER	40.000			
15/12/2022	SPP AGUSTUS - DESEMBER 2022		1043		
16/07/2022	SPP DESEMBER	40.000			
14/01/2023	SPP JANUARI	40.000			
14/01/2023	SPP FEBRUARI	40.000			
14/01/2023	SPP MARET	40.000			
17/03/2023	SPP				
12/04/2023	SPP APRIL	40.000			
12/04/2023	SPP MEI	40.000			
12/04/2023	SPP JUNI	40.000			
12/04/2023	CASH				
	ENDING BALANCE	1.040.000			

#### 2. Congregational Subsidy

Congregational subsidies adjust to the sincerity and ability of the congregation in giving the money they have for the development of the foundation so that it is not an obligation. The income of funds through congregational subsidies will change every month depending on the size and number of those who provide subsidies.

b. Government Funding Government Operational Assistance

BOS funds are routine assistance from the government for each school that is distributed twice a year.

Image 2. Recording of Incoming Junior and Senior High School Boss Funds Stage 1



**WAROPEN ADVENTIST ACADEMY**  
**GENERAL LEDGER**  
**UREI-FAISEI, KABUPATEN WAROPEN - PAPUA**  
**DANA OPERASIONAL SEKOLAH**

NO	DATE	NO CR	N a m e s	OTHERS
1	12-Apr-23	1437	DANA BOS SMP	Rp 65.000.000
2	12-Apr-23	1438	DANA BOS SMA	Rp 37.100.000
				<b>Rp 102.100.000</b>

The school operational funds managed by the Advent Waropen Foundation start at the elementary, junior high and high school levels. This amount adjusts to the number of students who study or attend school at the elementary, junior and senior high school levels for 1 educational year with a 2-time distribution procedure precisely in January and August.

**4.2. Cash Receipt Procedure**

The cash receipt procedure at the Advent Waropen Education Foundation based on observations and interviews with the treasurer of the Advent Waropen foundation is as follows.

1. Tuition payments must be made by the student's parents as guardians.
2. The payment process is done in cash to the cashier of the Waropen Adventist Educator Foundation school.
3. The cashier will issue a receipt complete with a receipt number and school stamp for the student's parents or guardians.
4. The cashier will post the student's tuition payment so that it will be directly posted on the student's billing sheet.



Image 3. Student Bill






		<b>WAROPEN ADVENTIST ACADEMY</b> <b>GENERAL LEDGER</b> <b>UREI-FAISEI, KABUPATEN WAROPEN - PAPUA</b>				
NAMA	SAROI WEMPI		KELAS : I			
NO ACC						
TGL	KETERANGAN	DEBIT	CREDIT	BALANCE		
	CARRIED BALANCE			-		
16/07/2022	PEMBANGUNAN	500.000		500.000		
16/07/2022	PENDAFTARAN	100.000		600.000		
16/07/2022	SPP JULY			600.000		
08/11/2022	PENDAFTARAN 0780		100.000	500.000		
16/07/2022	SPP AGUSTUS	40.000		540.000		
16/07/2022	SPP SEPTEMBER	40.000		580.000		
09/08/2022	BAJU BATIK 0862		100.000	480.000		
16/07/2022	SPP OKTOBER	40.000		520.000		
16/07/2022	SPP NOVEMBER	40.000		560.000		
15/12/2022	SPP AGUSTUS - DESEMBER 2022 1043		200.000	360.000		
16/07/2022	SPP DESEMBER	40.000		400.000		
14/01/2023	SPP JANUARI	40.000		440.000		
14/01/2023	SPP FEBRUARI	40.000		480.000		
14/01/2023	SPP MARET	40.000		520.000		
17/03/2023	SPP		200.000	320.000		
12/04/2023	SPP APRIL	40.000		360.000		
12/04/2023	SPP MEI	40.000		400.000		
12/04/2023	SPP JUNI	40.000		440.000		
12/04/2023	CASH			440.000		
	ENDING BALANCE	1.040.000	600.000	440.000		

Image 4. Proof of Payment for Receipt of Funds

		YAYASAN PENDIDIKAN ADVENT WAROPEN PAUD SD SMP SMA WAROPEN KWITANSI		NOMOR : <b>1580</b>
Telah terima dari	:	BRANDO EL. PATA - KOREWUA		
Uang sebesar	:	Enam ratus dua puluh		
Untuk Pembayaran	:	Pengembalian + SPP		
1. Pengemb/Pereliharaan	Rp. ...	500.000	6. RAPORT	Rp. ....
2. OSIS	Rp. ....		7. SERAGAM PATH	Rp. ....
3. SPP	Rp. ...	100.000	8. SERAGAM BTK	Rp. ....
5. CHAPEL	Rp. ....		9. SERAGAM O.R	Rp. ....
5. OTHER INCOME	Rp. ....		10. ATRIBUT SEKOLAH	Rp. ....
Rp.	600.000		Waropen, 23 JUN 23	
	( 50 (SB) )		Yang Menerima  Yang Beres 	

The procedure for receiving cash from the congregation also uses a method similar to the process of receiving school tuition funds. While from the government in the form of School Operational Assistance (Bos Fund) there is a special mechanism that has been regulated by the central government in the procedure for receiving funds, namely Bos funds are transferred to the registered school account then withdrawn by the treasurer and principal based on the road letter provided from the office to be disbursed then deposited back to the school cashier. Furthermore, the school cashier issues school receipts and deposits them back into the school operational account and then withdraws them according to school needs.

The form of financial statement records that can be displayed as reporting the income of funds at the Waropen Adventist Education Foundation based on tuition payments, congregational subsidies and School Operational Assistance is as follows:

Image 5. Form of Fund Entry Report at the Foundation

CASH RECEIPT SUMMARY  
WAROPEN ADVENTIST ACADEMY  
Month: APRIL 2023

NO	DATE	NO CR	Names	TUITION	OSIS	OTHERS	SENIOR GIFT	REGISTRATION	TOTAL
1	20 MARET 2023	1375	ELISABETH MANAGASI	Rp 600.000					600.000
2	21 MARET 2023	1378	MINGEL WATOPA	Rp 200.000					200.000
3	21 MARET 2023	1379	MARTHA B WATOPA	Rp 200.000					200.000
4	21 MARET 2023	1380	MARIA K SUWENI	Rp 200.000					200.000
5	21 MARET 2023	1381	JENMAAT HUBUKA			Rp 1.000.000			1.000.000
6	21 MARET 2023	1382	JENMAAT HUBUKA MAWAR SARON TELNAURA			Rp 1.866.000			1.866.000
7		1383	VOID						-
8		1384	VOID						-
9	27 MARET 2023	1385	ROMULUS MARAN	Rp 500.000					500.000
10	27 MARET 2023	1386	SHANNY NICE SASAPARI	Rp 300.000					300.000
11	27 MARET 2023	1387	JENMAAT S P 2			Rp 145.000			145.000
12	27 MARET 2023	1388	JENMAAT S P 4			Rp 475.000			475.000
13	27 MARET 2023	1389	IRMA NYAH S UKAN	Rp 100.000					100.000
14	30 MARET 2023	1390	SAMI NIHTA DOTIRI	Rp 200.000					200.000
15	30 MARET 2023	1391	ERARI MARIO SIROA	Rp 100.000					100.000
16	30 MARET 2023	1392	HULITA S S SASAPARI	Rp 400.000					400.000
17	30 MARET 2023	1393	RKA BDO JOS EPH SASAPARI	Rp 1.000.000					1.000.000
18	30 MARET 2023	1394	YDAS MANIAGASI	Rp 1.000.000					1.000.000
19	04 APRIL 2023	1395	NADYD SASAPARI	Rp 100.000					100.000
20	05 APRIL 2023	1396	ELISABETH MANAGASI	Rp 300.000					300.000
21	05 APRIL 2023	1397	DESS V RUMANIOWI	Rp 1.120.000					1.120.000
22	05 APRIL 2023	1398	LAURA RUMA IOWI	Rp 1.300.000					1.300.000
23	05 APRIL 2023	1399	NIELLA M RUMANIOWI	Rp 150.000					150.000
24	05 APRIL 2023	1400	LAURA RUMA IOWI	Rp 400.000					400.000
25	11 APRIL 2023	1401	YOHANIS WOPARI	Rp 615.000					615.000
26	11 APRIL 2023	1402	JUBA ETTY JANGGO	Rp 600.000					600.000
27	11 APRIL 2023	1403	JUBA ETTY JANGGO	Rp 200.000					200.000
28	11 APRIL 2023	1404	JENMAAT WARIN			Rp 925.000			925.000
29	11 APRIL 2023	1405	JENMAAT MAWAR SARON			Rp 300.000			300.000
30	11 APRIL 2023	1405	JENMAAT NAMBUI			Rp 781.000			781.000
31	11 APRIL 2023	1407	LAURA RUMA IOWI	Rp 150.000					150.000
32	11 APRIL 2023	1408	NIELLA M RUMANIOWI	Rp 50.000					50.000
33	11 APRIL 2023	1409	JENMAAT TANUBERET PARADOI			Rp 252.000			252.000
34	11 APRIL 2023	1410	YDAS MANIAGASI	Rp 370.000					370.000
35	12 APRIL 2023	1411	JENMAAT S P 5			Rp 247.000			247.000
36	12 APRIL 2023	1412	JENINHO PEALUNG SINERI	Rp 80.000					80.000
37	13 APRIL 2023	1413	PELPIKA K SINERI	Rp 100.000					100.000
38	13 APRIL 2023	1414	AGAKI ENGLAND LOIS MARS ELD	Rp 160.000					160.000
39	13 APRIL 2023	1415	AGAKI PERMATA M	Rp 200.000					200.000
40	13 APRIL 2023	1416	AGAKI YAN GIBERT	Rp 320.000					320.000
41	17 April 2023	1417	ALEXANDRIA TRIE YE	Rp 900.000					900.000
42	17 April 2023	1418	BINDOSANO DANCE DIDAT	Rp 120.000					120.000
43		1419	VOID						-
44	17 April 2023	1420	VOID						-
45	17 April 2023	1421	KANTI SANDRA HUDA	Rp 200.000					200.000
46	17 April 2023	1422	SUYVRI MIRACHEL	Rp 250.000					250.000
47	17 April 2023	1423	KINGS LYG VAREL DAVID	Rp 200.000					200.000
48	17 April 2023	1424	WONATOEI CHATA MA	Rp 450.000					450.000
49	17 April 2023	1425	KARWAI JULIUS	Rp 900.000			Rp 100.000		1.000.000
50	17 April 2023	1426	WANGGAI FRANKUN	Rp 900.000			Rp 100.000		1.000.000
51	17 April 2023	1427	WONATOEI VIO HANIS	Rp 380.000					380.000
52	17 April 2023	1428	KORRI AHAS SAMUEL	Rp 700.000					700.000
53	18 April 2023	1429	NIKI NARS ILL	Rp 100.000					100.000
54	18 April 2023	1430	DOTIRI IRLIN FERONIKA	Rp 200.000					200.000
55	18 April 2023	1431	KANTI SARAH	Rp 600.000					600.000
56	18 April 2023	1432	DOTIRI IRLIN FERONIKA	Rp 350.000					350.000
57	27 April 2023	1433	SINGRI REHASI	Rp 30.000					30.000
58	27 April 2023	1434	PIEDAL VANESA CHARLINE S	Rp 350.000					350.000
59	03 MEI 2023	1435	WOSIRI MERY WANDA	Rp 300.000					300.000
60	04 MEI 2023	1436	ERARI ADRIAN FAI	Rp 80.000					80.000
61	12-Apr-23	1437	DANA BOS S MP			Rp 65.000.000			65.000.000
62	12-Apr-23	1438	DANA BOS S MA			Rp 37.100.000			37.100.000
									-
									-
									-
									-
				Rp 35.685.000	Rp -	Rp 105.265.000		Rp 200.000	Rp 127.354.000
			CASH ON HAND	Rp		-			
			REKAPITULAS SETORAN:	Rp		-			
			Setoran (Tanggai)						
			Setoran I	Rp	70.000	SUDAH SETOR BULAN MARI			
			Setoran II (22 APRIL 2023)	Rp	100.100.000				
			Setoran III (24 APRIL 2023)	Rp	9.424.000	tribik			
			Setoran IV (04-09-2023)	Rp	9.100.000				
			Setoran V	Rp	7.470.000				
			Total Yang Sudah Di setor	Rp	127.354.000				CASH ON HAND

4.3. Discussion

Cash receipt procedures based on the functions involved in the Advent Waropen Education Foundation SPP Payment include:

- Administration Function
 

The administration function is in charge of making proof of incoming cash received by the Advent Waropen Education Foundation in the form of receipts.
- Cash Function
 

The cash function is responsible for receiving cash income from student re-registration and grant funds that have been recorded by the treasurer of the Advent Waropen Education Foundation.
- Accounting Function
 

The accounting function is responsible for recording cash receipts based on transaction evidence from the cash function to the Adventist Waropen Education Foundation's cash manual records, in this case recording cash receipts from student re-registration and grant funds that have been recorded by the treasurer of the Adventist Waropen Education Foundation.

The cash receipt procedures based on the documents used at the Advent Waropen Foundation

include:

1. Receipts

Receipt is a document to prove that a payment has been made or money received.

2. Tuition Payment Card

The school fee payment card (SPP) is a card that contains a record of payments that must be deposited with the school, this card is carried by students as proof of subsequent payments.

3. Monthly Recap

SPP payments are recapitulated every month in the form of a monthly financial report containing the names of students who have not and have paid each month.

4. Proof of bank deposit

Proof of an officially issued bank slip from the bank where the payment was made.

In the cash receipt procedure based on recording, the difference lies in the name of the record. The recording system used at the Advent Waropen Foundation still uses a *single entry* recording system, namely each transaction is only recorded in the debit or credit section of a transaction. The recording system using *single entry* has several weaknesses, one of which is that every transaction cannot be known for its direct impact on other accounts.

Then if based on internal control, from the observation of the cash receipt system procedures for the provision and payment of tuition fees at the Advent Waropen Foundation, the authors make several evaluations as follows:

1. Organizational structure that separates functional responsibilities to organizational units.

The cash storage function must be separate from the accounting function. Cash receipt transactions should not be carried out alone by the cash storage function from start to finish without interference from other organizational units. The element of internal control requires the separation of the accounting function from the storage function so that the accounting data recorded in the accounting records is guaranteed reliability.

2. System of Authority of the procedures carried out by the Adventist Education Foundation of Waropen Papua

Authorization system and recording procedures, every transaction will never occur without authorization from the authorized party or official. At the Advent Waropen Education Foundation, every cash receipt obtained from tuition payments will not be carried out without authorization from the cashier and the Foundation Treasurer, Recording into accounting records must be based on source documents attached to complete supporting documents. Accounting records must be filled with information derived from valid source documents.

## 5. CONCLUSION

Based on the results of the research and the previous discussion, it can be concluded that:

1. Advent Waropen Education Foundation has 2 sources of cash receipts, namely non-government funding and government funding.
2. The Waropen Adventist Education Foundation has the same cash receipt procedures for all incoming money transactions, including tuition payments, congregational subsidy funds, school operational assistance funds (BOS) and grant funds from the government.

3. Advent Waropen Education Foundation uses cash receipt journals and ledgers. The recording system commonly used in accounting is to use a *double entry* system or paired bookkeeping. However, the Advent Waropen Education Foundation still uses a *single entry* recording system. The weakness of the system is that every transaction cannot be known directly about its impact on other accounts.
4. Evaluation of cash receipt procedures is produced to help the Advent Waropen Education Foundation make flowchart designs and improve the accounting information system so that it is in accordance with the basic principles of revenue and the availability of accurate and sufficient information.
5. The implementation of cash receipts has weaknesses because the duties of recording and storing cash are not separated, both are carried out by a Foundation treasurer alone and the lack of members in the Foundation management.
6. The cash receipts report displayed in the financial statements is still relatively simple so that it is possible to make mistakes in the process of managing incoming cash. This is because cash recording is done manually which is connected to the bank account through proof of cash deposits at the bank or proof of transfers made by parents of students or by the congregation.

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