

**Implementasi Penerapan Sistem Perbendaharaan dan Anggaran Negara dalam Proses Pencairan  
Dana APBN pada Kantor Pelayanan Perbendaharaan Negara Semarang 1**  
Pembimbing (1 orang)

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**ABSTRACT**

This study is to find out the implementation of the State Treasury and Budget System in the Disbursement of State Budget Funds using descriptive qualitative methods, which were carried out direct observations in the field, namely the Semarang State Treasury Service Office 1. Research instruments used were documentation, observation, interviews and literature study by collecting each the documents needed in this study, then the documents were analyzed for data. The data analysis technique uses triangulation in the process of systematically searching and compiling data obtained from interviews, field notes, so that it can provide conclusions regarding the implementation of the state treasury and budget system in the process of disbursing APBN funds.

Kata Kunci : Disbursement of funds, SPAN, APBN