

## **ABSTRACK**

*The apprenticeship activity aims to find out revenue to cash collection procedure at PDAM Tirta Bumi Sentosa Kebumen and evaluate the revenue to cash collection procedure at PDAM Tirta Bumi Sentosa Kebumen. This report is descriptive in nature which explains the procedure for revenue cash at PDAM Kebumen along with weaknesses and strengths in the revenue to cash collection procedure. Data collection methods are interview methods and descriptive analysis. The result of this internship is the procedure for revenue to cash collection at PDAM Tirta Bumi Sentosa Kebumen and evaluation of the revenue to cash collection procedure.*

**Keywords:** *revenue to cash procedure, evaluation of cash receipt procedures*