

Analysis of the financial accountability document verification system at the BPKP Representative Office of Lampung Province during the 2025 budget cycle

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Abstract

Financial accountability depends on the completeness, accuracy, and timely verification of supporting expenditure documents. This qualitative single-case study examines the verification workflow, procedures, and implementation challenges at the BPKP Representative Office of Lampung Province during the 2025 budget cycle. Interviews and observations are reported as the data sources, and thematic analysis is used to organise the findings. There are three informants, they are finance-subsection employees, the expenditure treasurer, and personnel preparing financial-accountability documents. The available account describes submission, completeness and consistency checks, review by responsible officials, and testing before payment. Reported obstacles include incomplete documents, discrepancies in supporting figures, delayed corrections, technical/network problems, and manual handling of some operational-expenditure documents. The study contributes a process-level description of how digital and manual practices coexist in this office. Because the study does not provide verbatim interview extracts, a documented validation trail, or process indicators such as processing time and error rate, the findings are descriptive and do not establish measured effectiveness. The single-office case also limits transferability to other offices.

Keywords:

Financial Accountability; Document Verification; Internal Control; Government Expenditure; Verification System

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INTRODUCTION

State financial management based on the 1945 Constitution of the Republic of Indonesia is carried out openly and responsibly for the greatest prosperity of the people, including through the State Budget and Regional Budget. Government accounting and accountability are governed by applicable laws and regulations, including Government Regulation No. 71 of 2010 concerning Government Accounting Standards (Government of Indonesia, 2010). Transparency requires financial information to be provided openly and honestly, while accountability requires public officials to explain and account for the management of entrusted resources. The rules applicable to a transaction should be identified according to the transaction date and the regulation then in force.

As a form of budget-management responsibility, the BPKP Representative Office of Lampung Province must account for its state budget expenditure in accordance with applicable regulations. Verification of expenditure documents is an internal control activity intended to establish that transactions are properly supported, authorised, and consistent. Ginting et al. (2023) discuss transaction controls in relation to accounting-fraud prevention. This provides a rationale for examining how supporting evidence is checked in practice.

The Financial and Development Supervisory Agency (BPKP) is a government internal supervisory agency directly responsible to the President under Presidential Regulation No. 192 of 2014, as amended by Presidential Regulation No. 20 of 2023 and Presidential Regulation No. 2 of 2025 (Government of Indonesia, 2014, 2023, 2025). As a government work unit, BPKP representative office of Lampung province uses state budget funds to support its duties and must maintain reliable financial records. The quality of financial reporting is associated with factors such as human-resource competence, internal control, and information-technology use (Aulia et al., 2019); therefore, verification is one relevant point at which errors or incomplete documentation may be identified before payment and reporting.

Accountability for budget implementation through a Statement of Responsibility is important because it documents the use of funds for an activity, including expenditure realisation and supporting evidence. Saputri et al. (2019) examine administration, reporting, and accountability in village-fund management, while Syakhrial (2017) discusses document verification in relation to budget absorption. These studies demonstrate the relevance of financial documentation and verification to accountability, although their settings and analytical focus differ from the present case. In this study, verification refers to the review of formal completeness and substantive consistency of accountability documents before a transaction proceeds.

Errors in verification can affect the reliability of financial reports and may cause documents to be returned for correction or delay subsequent processing. Despite the importance of verification, the study does not clearly distinguish the formal workflow from the points at which documents are returned, the role of digital applications, or the operational constraints encountered by staff. The present study therefore examines the process itself and the factors affecting its implementation at the BPKP Representative Office of Lampung Province.

This study focuses on the BPKP Representative Office of Lampung Province as a single organisational case. Prior work cited above discusses fraud prevention, village financial accountability, budget absorption, and financial-report quality, but it provides limited process-level evidence about how multiple actors, digital applications, and manual checks interact during document verification in this setting. The study addresses this gap through three research questions: (1) How are financial-accountability documents verified from submission to payment? (2) What administrative, procedural, and technical obstacles arise during verification? (3) How do staff practices and digital applications shape the implementation of verification? The

intended contribution is a descriptive account of the workflow and evidence-based recommendations for improving document control and coordination.

LITERATURE REVIEW

Agency Theory

Agency theory explains relationships in which one party (the principal) delegates responsibility to another (the agent), while differences in information and incentives can create monitoring and accountability needs (Jensen & Meckling, 1976). In public expenditure administration, citizens and authorised oversight institutions expect public officials to demonstrate that resources were used for legitimate purposes and supported by adequate evidence. Document verification can therefore be understood as a monitoring control that reduces information gaps between those who execute expenditure and those who must assess its propriety.

Stewardship Theory

Stewardship theory provides a complementary view: public employees may act as stewards who identify with organisational goals and seek to discharge entrusted responsibilities responsibly, rather than being motivated only by self-interest (Donaldson & Davis, 1991). Applied to verification, this perspective draws attention to professional judgement, cooperation between implementers and finance staff, and the willingness to correct incomplete or inconsistent documents. The theory does not remove the need for controls; rather, it suggests that clear procedures and supportive working relationships can help staff fulfil accountability obligations.

New Public Management

New Public Management (NPM) emphasises performance orientation, managerial responsibility, measurable outputs, and efficient public-service processes (Hood, 1991). For financial-accountability verification, NPM directs attention to whether the workflow is clear, correction cycles are timely, responsibilities are defined, and digital tools reduce avoidable administrative burden. In this study, NPM is used as a lens for identifying relevant process indicators.

Financial Accountability and Verification

Financial accountability requires public organisations to explain and substantiate how public resources have been used. Bovens (2007) describes accountability as a relationship in which an actor explains and justifies conduct to a forum. In expenditure administration, supporting documents make transactions traceable by linking the amount, purpose, authorisation, and evidence. Verification is therefore a control activity that supports both compliance and the reliability of financial information.

Internal Control and Digital Processing

The Government Internal Control System provides a relevant Indonesian framework for understanding verification. Government Regulation No. 60 of 2008 (Government of Indonesia, 2008) identifies control-environment, risk-assessment, control-activity, information-and-communication, and monitoring components. The COSO framework similarly treats these components as mutually reinforcing (Committee of Sponsoring Organizations of the Treadway Commission [COSO], 2013). Applied to document verification, they concern clear responsibilities, identification of missing or inconsistent evidence, formal and substantive checks, communication of correction requests, and follow-up of recurring problems.

Prior Studies and Research Gap

The studies cited here address related but distinct issues: Ginting et al. (2023) discuss transaction controls and accounting-fraud prevention; Syakhrial (2017) examines payment-document verification and budget absorption; Saputri et al. (2019) examine village-fund administration and accountability; and Aulia et al. (2019) address factors associated with financial-report quality. Together, they establish why document quality and internal controls matter. Broader public financial management frameworks also emphasise transparent reporting, credible oversight, and reliable performance information (International Monetary Fund, 2019; OECD, 2019; PEFA Secretariat, 2016; World Bank, 2020). The gap addressed here is narrower and process-oriented: how the verification sequence is described in one BPKP Representative Office, where correction loops occur, and how application use coexists with manual processing.

METHOD

This research uses a qualitative single-case study design to examine the financial-accountability document verification process at the BPKP Representative Office of Lampung Province. A case-study design is suitable for examining an organisational process in its real-life context (Yin, 2018). The descriptive qualitative approach is also consistent with the methodological orientation discussed by Mamik (2015) and Nugrahani (2014). Data-collection techniques is semi-structured interviews and observation. The interviewees were personnel involved in expenditure accountability, including finance-subsection employees, the expenditure treasurer, and personnel preparing financial-accountability documents.

Participants were selected from personnel directly involved in expenditure accountability. There are three informants, they are finance-subsection employees, the expenditure treasurer, and personnel preparing financial-accountability document.

1. Interviews were semi-structured and focused on the sequence of verification, document requirements, correction procedures, application use, and obstacles experienced by staff.
2. Interview material was organised into themes. Thematic analysis provides a systematic approach through familiarisation with the data, initial coding, grouping codes into candidate themes, reviewing themes against the data, defining themes, and selecting supporting extracts (Braun & Clarke, 2006; Miles et al., 2014). Trustworthiness should be addressed through credibility, transferability, dependability, and confirmability (Lincoln & Guba, 1985).

RESULTS AND DISCUSSION

Result

The BPKP Representative Office of Lampung Province is a vertical agency within BPKP, whose mandate is established by Presidential Regulation No. 192 of 2014, as amended by Presidential Regulation No. 20 of 2023 and Presidential Regulation No. 2 of 2025 (Government of Indonesia, 2014, 2023, 2025). Verification of financial-accountability documents is carried out in the General Affairs Section, Finance Subsection. Two related activities in the Finance Subsection: verification of budget-submission or budget-use-plan documents and verification of financial-accountability documents after expenditure has been realised. The reported process uses BISMA for digital submission and e-verification. Activity implementers prepare a budget-use plan and then submit the realised expenditure with supporting evidence, such as receipts or proof of payment, tax invoices where applicable, activity reports, and other required documents.

The process involves the activity implementer, secretary, verifier, Head of Finance Subdivision in the PPSPM role, Head of General Affairs in the PPK role, and expenditure treasurer. The verifier checks submitted documents, followed by formal and substantive review by the responsible officials and testing by the treasurer before payment. Based on Minister of Finance

Regulation No. 210/PMK.05/2022 for payment procedures. The applicable regulation must be matched to the transaction period; PMK No. 210/PMK.05/2022 applied from 28 December 2022 to 23 June 2023 and was revoked by PMK No. 62 of 2023, effective from 23 June 2023 (Ministry of Finance of the Republic of Indonesia, 2022, 2023). The BPKP Secretary-General's Circular Letter No. HK.01.00/SE-1/SU/02/2025 as the guidance for the 2025 budget cycle (Badan Pengawasan Keuangan dan Pembangunan [BPKP], 2025).

There are several administrative issues: incomplete documents, discrepancies between receipts/SPBYs and notes or invoices, attendance-related requirements for intracity official travel, incomplete signatures, application or network problems, and delays in responses to correction requests. These issues indicate points where document completeness, consistency, and communication can affect process continuity. That staff have received training related to finance and procurement systems and have access to BISMA, monitoring spreadsheets, SAKTI, computers, and an office internet connection. It also reports that verification of some operational expenditure and data entry remain manual, and that BISMA is supplemented by a Google spreadsheet referred to as Monreal. These descriptions suggest that the digital workflow does not yet cover all steps in an integrated manner.

The operational-expenditure accountability documents are not fully supported by electronic processing and that the application data and rules need to be updated when requirements change. These statements point to a need for clear ownership of the authoritative record, reconciliation procedures, and timely communication of regulatory updates.

Discussion

The findings suggest that a formal verification sequence is present, but the existence of a sequence alone is insufficient to conclude that the system is effective. Under the SPIP/COSO perspective, completeness checks and formal/substantive review are examples of control activities, while correction requests and updates to application data concern information and communication (Government of Indonesia, 2008; Committee of Sponsoring Organizations of the Treadway Commission [COSO], 2013).

The reported problems involving incomplete supporting documents and discrepancies between receipts and invoices are consistent with the broader concern about transaction controls discussed by Ginting et al. (2023). The account also complements Syakhrial (2017), whose study addresses verification of payment documents in relation to budget absorption. Saputri et al. (2019) examine accountability in village-fund administration, while Aulia et al. (2019) consider factors associated with financial-report quality. The present case differs by focusing on the operational hand-offs among implementers, verifiers, responsible officials, and the treasurer.

The reported use of BISMA alongside spreadsheets, SAKTI, and manual processing can be interpreted as a potential integration and data-governance issue. Parallel records may be useful for monitoring, but without a clearly designated authoritative record and documented reconciliation controls, they may increase the possibility of duplicate entry or inconsistent versions. Broader public financial management frameworks emphasise transparent reporting, oversight, and the quality of information available for accountability (International Monetary Fund, 2019; OECD, 2019; PEFA Secretariat, 2016; World Bank, 2020).

CONCLUSION

This study examines the financial-accountability document verification process at the BPKP Representative Office of Lampung Province. A sequence involving submission of supporting documents, completeness and consistency checks, review by responsible officials, and testing by the expenditure treasurer before payment. Reported challenges include

incomplete documents, discrepancies in supporting records, delayed corrections, technical or network interruptions, and manual handling of some operational-expenditure documents. These are descriptive findings. The reported coexistence of BISMA, monitoring spreadsheets, SAKTI, and manual steps may create coordination demands.

Based on the issues, practical areas for review include clarifying the document-submission checklist and correction deadlines, assessing whether operational-expenditure documents can be handled through an electronic workflow, and communicating regulatory changes in an accessible and timely way. This study is limited to one representative office and cannot describe conditions across all BPKP representative offices. These omissions limit the auditability and transferability of the findings. Future research could include more offices and report process indicators such as the proportion of documents returned for correction, processing time, and error frequency.

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