

AN ANALYSIS OF EXPENDITURE MANAGEMENT PROCEDURES AT THE DEPARTMENT OF FOOD CROPS AND HORTICULTURE



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Abstract

Regional financial governance in Indonesia continues to face challenges in implementing structured and accountable expenditure procedures, especially within technical agencies. One such case is the West Java Provincial Office of Food Crops and Horticulture, where high operational demands and limited staff competencies often lead to procedural inconsistencies and weakened internal control systems. This study aims to evaluate the conformity of spending procedures with regulatory frameworks and to uncover key institutional obstacles impeding effective financial management. Employing a descriptive qualitative approach, data were gathered through structured interviews, direct observations, and document analysis, then interpreted using the Miles and Huberman interactive model. The results reveal critical procedural gaps including the absence of dedicated verification officers, overlapping financial roles, and inadequate standard operating procedures (SOPs). These factors collectively diminish internal control and undermine the credibility of financial reporting. The study concludes that organizational improvements, particularly in staff role separation, technical training, and SOP reform, are essential to strengthen accountability and transparency. The findings contribute to the theoretical understanding of internal control systems and provide practical recommendations for enhancing expenditure governance in regional public institutions.

Keywords: Expenditure Procedures, Internal Control, Public Sector Accountability, Financial Verification, Organizational Reform

INTRODUCTION

The implementation of regional autonomy in Indonesia represents a strategic step toward realizing participatory and decentralized governance. Regional autonomy grants local governments the authority to regulate and manage governmental and development affairs according to the characteristics and needs of each region (Jakhar et al, 2025). In practice, this autonomy also carries serious implications for public financial management, which demands accountability, transparency, and efficiency in budget utilization. According to Fauzan et al. (2016), the implementation of regional autonomy and fiscal decentralization requires reforms in regional accounting and financial management systems to meet public demands for quality public services and sound governance.

Good regional financial management cannot be separated from the existence of firm regulations and strong control mechanisms. Law No. 17 of 2003 on State Finance emphasizes the importance of financial management that is orderly, compliant with statutory regulations, efficient, economical, effective, transparent, and accountable. Meanwhile, Law No. 23 of 2014 on Regional Government strengthens the position of the Regional Revenue and Expenditure Budget (APBD) as the primary instrument for planning and implementing regional development programs. The APBD is not merely a budget document but serves as a manifestation of regional fiscal policy that must be managed with high integrity. Saputra et al. (2025) emphasize that digitalization in local government systems also affects work patterns and financial oversight, making updates to audit procedures and strengthening auditor competencies an urgent need to maintain accountability and effectiveness in APBD management.

As the complexity of regional financial management increases, the need for an internal control system becomes even more crucial. The Government Internal Control System (SPIP), as regulated in Government Regulation No. 60 of 2008, is an integrated system designed to provide reasonable assurance regarding the achievement of operational effectiveness and efficiency, the reliability of financial reporting, the safeguarding of state assets, and compliance with regulations. Several literature studies affirm that a well-implemented SPIP significantly enhances the quality of public sector financial governance. Moreover, internal control is an important instrument in preventing irregularities or fraud that may harm public finances. A study by Mauli & Rosmiati (2020) in Cimahi City revealed that although the Local Government Financial Statements (LKPD) consistently received unqualified opinions (WTP), weaknesses in the internal control system persisted in budget implementation and reporting. The low maturity level of SPIP indicates that internal control systems still need to be strengthened, both in terms of human resource capacity, SOPs, and information technology integration. These studies emphasize that SPIP is not merely an administrative tool but a strategic foundation for maintaining public trust in regional financial management.

The digital transformation in local government has brought new challenges to strengthening internal control systems and implementing accountable audit functions (Maharani & Mustofa, 2025). Putra et al. (2024) state that the implementation of effective internal controls plays an important role in preventing fraud and increasing public trust in financial statements, especially in public sectors with structural complexity. In line with this, Zaputra & Mulyandini (2023) found that digitalization has also changed work patterns and communication between units, requiring internal auditors in local government agencies to update audit procedures and adjust their technical competencies to the dynamics of electronic

information systems. In the context of local government, improving fiscal accountability cannot rely solely on administrative compliance; it also requires institutional strengthening that includes the segregation of verification functions, enhancing the digital literacy of human resources, and formulating SOPs that are adaptive to technological change. Both studies indicate the urgency for local governments to promptly reform internal oversight to ensure the effectiveness of public spending and transparency in budget management.

However, empirical studies show that the implementation of internal control systems at the regional level still faces various obstacles. One of the most frequent issues is the weak verification function for financial documents and the lack of optimal separation of duties between those managing finances and those supervising them. Yulianti (2023) revealed that limited human resources, insufficient technical training, and disproportionate workloads often become the main obstacles to implementing internal control systems in local governments. These conditions can potentially lead to administrative errors, inefficiencies, and even state losses due to inadequate oversight.

A similar issue is found in the Department of Food Crops and Horticulture. Based on initial observations, there are no officers specifically assigned as financial verifiers in this department. As a result, the verification of Payment Request Letters (SPP) and Accountability Reports (SPJ) is carried out by the expenditure treasurer. This violates the basic principle of role segregation and increases the potential for conflicts of interest and human error in financial management. Of the 11 work units, only four treasurers are certified, indicating a significant competency gap.

Based on the 2024 fiscal year audit by the West Java Provincial Inspectorate, several findings indicated weaknesses in expenditure implementation across several work units, such as discrepancies between SPJ and physical conditions, overpayments, and expenditures not supported by a strong legal basis. These findings indicate that internal oversight and verification systems have not been functioning optimally. Prabowo & Fitri (2020) also show that weaknesses in internal control systems directly affect the quality of local government financial statements. Therefore, a systematic and sustainable mechanism is needed to strengthen internal control systems as the foundation of public financial accountability.

This situation indicates the urgency of conducting an in-depth analysis of expenditure procedures in the Department of Food Crops and Horticulture. Such analysis is not only aimed at assessing their compliance with applicable regulations but also at identifying inhibiting factors and formulating strategic solutions to address existing weaknesses. This research is important to meet the practical needs of local governments in improving the quality of budget management and preventing errors or irregularities in the future. Furthermore, the results of this study are expected to contribute theoretically to the development of public sector accounting, particularly in terms of expenditure procedures and the strengthening of internal control systems.

Although various studies have discussed internal control systems in regional financial management, most still focus on normative compliance aspects and audit opinions in financial statements at the macro level. Research that specifically examines expenditure procedures in technical local government agencies, especially in the context of institutional imbalances and human resource competencies, remains limited. This study seeks to fill that gap by closely examining expenditure practices in the Department of Food Crops and Horticulture, which has received little attention in the literature. Thus, this study is expected to provide new perspectives on operational challenges in expenditure control and open

academic discussions on institutional reform strategies based on procedural evaluations at the level of technical local government agencies.

Considering the complexity of the issues and the importance of good financial governance, this study aims to: (1) evaluate expenditure procedures in the Department of Food Crops and Horticulture; (2) assess the compliance of these procedures with applicable regulations; (3) identify constraints in their implementation; and (4) provide practical solutions based on best practices in public sector financial management. This research is expected not only to provide practical contributions to improving the efficiency and effectiveness of expenditure control systems within the relevant institution but also to enrich the academic literature in the field of public sector accounting. Furthermore, the results of this study are expected to serve as a policy reference for other local governments in building stronger, more accountable, and adaptive internal control systems that respond to regulatory and technological dynamics, thereby supporting the realization of transparent and integrity-based financial governance.

REVIEW OF LITERATURE

Regional Financial Management

Expenditure in government agencies is an activity prone to inefficiency if not supported by sound management systems and procedures. In the context of local government, technical regulations such as Ministry of Home Affairs Regulation (Permendagri) No. 77 of 2020 govern the mechanisms from fund application to disbursement through formal documents such as SPP and SPM (Government of Indonesia, 2020). The execution of such expenditures demands administrative orderliness, but also flexibility in responding to operational needs, particularly in technical regional apparatus organizations (OPD). Masanae et al. (2022) show that unresolved administrative constraints contribute to delays in activities and the misuse of budgets. Meanwhile, Mubarak & Priono (2023) find that the absence of a verifier position reduces the effectiveness of budget oversight. Such suboptimal procedures frequently occur in OPDs with high workloads but limited technical personnel. In this context, expenditure execution is not merely a matter of following written procedures but also institutional capacity management of resources. System effectiveness can only be achieved when organizational structure and operational support are balanced.

Government Internal Control System (SPIP)

The Government Internal Control System (SPIP) is the primary mechanism designed to ensure accountability and prevent irregularities in financial processes. Under Government Regulation No. 60 of 2008, SPIP aims to ensure the reliability of financial reporting, compliance with regulations, and the effectiveness of achieving organizational objectives (Government of Indonesia, 2008). Abdulah et al. (2023) reveal that the suboptimal implementation of SPIP in OPDs makes cash disbursement processes vulnerable to recording errors. This finding is consistent with the study by Hendarwati & Fatihah (2023), which states that the absence of segregation between implementers and supervisors has implications for weak internal control. Furthermore, Ananda et al. (2022) note that the absence of detailed procedural guidelines results in expenditure system implementation that tends to rely on the conventional practices of individual officers. In such conditions, SPIP often becomes an administrative formality that is not fully internalized into the organizational work culture of OPDs.

Regional Financial Oversight

The quality of financial reports and the effectiveness of regional expenditure are heavily dependent on petty cash control, which often escapes strict oversight. Astuti et al. (2022) emphasize the importance of documenting small transactions to avoid compromising overall expenditure transparency. Research by Rumbayan et al. (2024) also notes that petty cash disbursement systems and procedures still rely on individual initiative because they are not standardized across work units. This highlights the importance of aligning administrative systems with dynamic implementation practices in the field. The Government of West Java Province (2022) has issued regulations governing regional financial management procedures; however, not all OPDs have been able to implement them consistently. The lack of system integration and technical training also affects the orderliness of routine expenditures. A comprehensive institutional evaluation is necessary to ensure that petty cash disbursements do not become a micro-level accountability gap. Systems should be designed to anticipate improvisational practices that frequently occur due to high workloads and inadequate documentation.

Implementation and Administration of Regional Expenditure

Human resource capacity is also a key factor in maintaining the quality of expenditure execution. Bahiu et al. (2021) state that the level of financial literacy greatly influences the efficiency of public fund management, especially at the technical level. In the study by Hendarwati & Fatihah (2023), it was found that many cash managers have not received regular training and therefore rely on individual experience rather than standardized procedures. Masanae et al. (2022) highlight that not all treasurers or expenditure staff possess a deep understanding of applicable administrative processes. This impacts the quality of data input and weakens internal oversight of transaction documents. When systems are not supported by trained human resources, administrative risks increase even if applications or regulations are in place. Therefore, in addition to systems and regulations, regular training and periodic monitoring are essential as an investment in the competence of financial officers.

In addition to regulatory and human resource factors, organizational structure and limitations in documentation systems also pose challenges in managing expenditure. Research by Parera et al. (2019) shows that internal control systems not supported by clear workflows can lead to reporting inconsistencies and difficulties in transaction tracking. The absence of standardized documents such as detailed SOPs often results in subjective interpretations of expenditure procedures that vary between work units. This is exacerbated by imbalances in workloads between technical implementers and structural officials, making verification merely an administrative formality. In the context of the Department of Food Crops and Horticulture, these challenges are even more complex given the seasonal nature of agricultural activities, which do not always align with the rigidity of regional financial systems. Therefore, updating SOPs and preparing technical guidelines responsive to operational field dynamics should be prioritized as preventive measures against weaknesses in oversight and documentation.

The success of cash disbursement control is also greatly influenced by the effectiveness of the accounting information systems used in local government environments. Mulyandini (2020) emphasizes that mastery of accounting information systems is key to minimizing data input errors and ensuring reporting accuracy. However, field findings often show that the use of financial applications is not accompanied by improvements in user

competence, creating a risk of dependency on individual operators. This condition is vulnerable to administrative deviations when staff changes occur or when technical responsibilities are not carried out in accordance with regulations. To address this issue, regular technical training and system-based audit mechanisms should be part of the strategy for strengthening internal control. In this way, accounting information systems function not only as administrative tools but also as active oversight instruments that adapt to the dynamics of work in OPDs.

Other studies also show that the success of expenditure systems greatly depends on institutional assistance and evidence-based reporting. Kristianti et al. (2020) stress the need for support roles to assist financial work units in maintaining discipline in documenting each transaction. On the other hand, Ananda et al. (2022) reveal that financial reporting documentation is still not carried out systematically and is often reactive to audits. This imbalance indicates that procedural systems have not been fully integrated into the work culture and reporting awareness at the operational level. This explains why, despite regional financial reports being prepared on time, data validity quality is often questioned. Long-term solutions require strengthening internal reporting structures and clearly separating report compilers from technical activity implementers. Thus, the sustainability of regional financial reform can be supported by improved reporting procedures backed by two-way oversight mechanisms.

Based on these various studies, it can be concluded that the implementation of expenditure procedures in technical OPDs requires special attention, particularly in aspects of control, training, and documentation. Comprehensive regulations issued by local governments are often not fully implemented due to technical and structural factors. The absence of verifier positions, lack of training, and weak documentation systems are the main challenges that can hinder expenditure effectiveness. In technical departments such as Food Crops and Horticulture, these challenges are more evident due to the nature of activities that depend on seasons, weather, and agricultural cycles. Therefore, strengthening procedures that are not only regulation-based but also responsive to field dynamics with flexible yet accountable systems is necessary. This review aims to contribute to evaluating expenditure execution carried out under organizational structural conditions that are not yet fully ideal.

RESEARCH METHOD

This study employs a qualitative approach of a descriptive type to explore and provide an in-depth explanation of the expenditure management procedures at the Department of Food Crops and Horticulture. This approach was selected to depict the administrative reality and internal control contextually, as they occur within the environment of a public organization. The research focuses on procedural aspects and internal oversight based on regulations such as Ministry of Home Affairs Regulation No. 77 of 2020, as well as compliance theory and the government internal control system (Abdulah et al., 2023; Mubarak & Priono, 2023). Data were collected through structured interviews, participatory observations, and official documentation, with triangulation used as a validation method to ensure the credibility and objectivity of the data (Fianka & Perera, 2018; Sugiyono, 2019). The data collection instruments consisted of a semi-structured interview guide, administrative process observation sheets, and a checklist for assessing document compliance with regulations. Data collection was also supported by manual thematic coding to categorize patterns emerging from the interview and observation results.

Informants were purposively selected from among financial managers directly involved in the regional expenditure cycle, namely the Commitment-Making Officials of Regional Apparatus Work Units (PPK-SKPD), Technical Activity Implementers (PPTK), expenditure treasurers, assistant expenditure treasurers, and financial report compilers. All data collection was conducted within the Department of Food Crops and Horticulture during November 2024, continuing until the data were deemed sufficient. Data analysis followed the Miles and Huberman interactive model, consisting of data condensation, data display, and conclusion drawing/verification (Kristianti et al., 2020). In practice, the researcher was actively engaged in observations and examined patterns of procedural implementation, from the submission of Payment Request Letters (SPP), issuance of Payment Orders (SPM), to the issuance of Fund Disbursement Warrants (SP2D). These procedures were then analyzed against indicators of function segregation, orderly implementation, accountability, and internal oversight (Sartika et al., 2022). The types of data used in this study consisted of primary and secondary data. Primary data were obtained from interviews and direct observations, while secondary data were derived from regulatory documents, departmental SOPs, and relevant regional financial policies.

Primary data, in the form of interview transcripts and observation results, were thematically analyzed to identify patterns and potential weaknesses in expenditure implementation. Meanwhile, secondary data were obtained from official documents, regulations, and relevant local government policies. Data validity testing was conducted through technique triangulation and source triangulation, as well as through method audits with academic advisors to ensure dependability and confirmability (Sugiyono, 2023). In addition, validity testing also adhered to the four criteria proposed by Lincoln and Guba, namely credibility (through triangulation and member checks), transferability (by presenting a detailed research context), dependability (through systematic documentation of the research process), and confirmability (through review of findings by external parties). With this methodological framework, the study is expected to provide a comprehensive overview of the effectiveness of expenditure management procedures and to recommend improvements to enhance accountability and efficiency in regional financial governance.

RESULTS AND DISCUSSION

This study employed a qualitative method with a descriptive approach. Data collection was carried out through structured interviews and direct observations with six informants who hold strategic roles in the management of expenditure disbursements at the Department of Food Crops and Horticulture. The research findings focus on four main aspects: the execution of duties and authorities of financial managers, expenditure implementation and administration procedures, expenditure accountability, and expenditure oversight procedures.

Based on the results of observations and interviews, it was found that, in general, the execution of duties by financial managers was in accordance with the provisions stipulated in Ministry of Home Affairs Regulation (Permendagri) No. 77 of 2020. There was no overlapping of positions among financial management officials, and tasks were carried out according to their respective functions. However, deviations in task execution were identified, particularly in the preparation of Payment Orders (SPM), which was not carried out by the PPK-SKPD as required, but instead by the expenditure treasurer. Furthermore, there was no official document, such as a Standard Operating Procedure (SOP), explicitly

regulating the division and execution of duties, indicating weak structural coordination. The assessment of task execution showed that 86.67% of the implementation complied with the regulations, thus categorized as “very good.”

In the aspect of expenditure implementation and administration, the verification and payment processes were conducted by the Assistant Expenditure Treasurer (BPP) after first checking fund availability and document completeness. However, the verification function was not performed as intended, since there was no designated official assigned to carry out this function. Draft SPMs were not prepared by the PPK-SKPD, and Fund Disbursement Notes (NPD) were not prepared by the PPTK. These discrepancies indicate a weak understanding of expenditure implementation procedures and place an additional burden on the BPP. Overall, the compliance rate with regulations in this aspect reached 66.67%, which falls into the “good” category.

Regarding expenditure accountability, it was found that reports were prepared and submitted regularly by the BP/BPP, both administratively and functionally. However, verification of these reports was not conducted by the PPK-SKPD as stipulated in Permendagri No. 77 of 2020, but instead by the financial report preparer. This verification did not comprehensively cover document aspects, posing risks to the accuracy and validity of the reports. The compliance percentage for this aspect was 75%, categorized as “good.”

The expenditure oversight procedure emerged as the weakest aspect in this study. There was no financial verifier position, no evaluation of expenditure administration was conducted, and no special team was assigned to evaluate expenditure management. Evaluations were limited to budget realization achievements and did not assess expenditure procedures and documents. This was reinforced by audit findings from both the Inspectorate and external auditors, which indicated weak oversight. The compliance rate with regulations in the oversight aspect was only 30%, categorized as “very poor.”

Table 1.
Recapitulation of Compliance in Expenditure Management with Permendagri No. 77 of 2020, Processed (2025).

Aspect	Assessment Indicators	Field Condition	Compliance Percentage	Category
Execution of Duties and Authorities	1) No overlapping of positions 2) PPK-SKPD prepares SPM 3) SOP on task execution available	No overlapping of positions, but SPM prepared by expenditure treasurer and no SOP on task division	86.67%	Very Good
Expenditure Implementation & Administration	1) Verification by verifier 2) SPM prepared by PPK-SKPD 3) NPD prepared by PPTK 4) Compliance of SPP/SPJ documents	No verifier; SPM prepared by treasurer; NPD not prepared; supporting documents generally available	66.67%	Good

Aspect	Assessment Indicators	Field Condition	Compliance Percentage	Category
Expenditure Accountability	and transaction evidence 1) Monthly reports prepared 2) Accompanied by SPJ3, BKU, and bank statements 3) Verification by PPK-SKPD	Reports prepared and complete, but not verified by PPK-SKPD; verified by financial report preparer	75.00%	Good
	1) Presence of financial verifier position 2) Routine evaluation of expenditures and procedures 3) Follow-up on audit findings	No financial verifier; evaluation only on expenditure realization; follow-up on findings is case-specific, not systematic		
Oversight			30.00%	Very Poor
Overall Average			64.58%	Fairly Good

Discussion

The research findings indicate that although the expenditure management at the Department of Food Crops and Horticulture has attempted to follow the normative provisions stipulated in Ministry of Home Affairs Regulation (Permendagri) No. 77 of 2020, in practice various deviations remain that affect the effectiveness, efficiency, and accountability of regional finances. The absence of Standard Operating Procedures (SOPs) and weak formal coordination have led to task execution across work units being carried out individually, without uniform standardization. This condition potentially creates multiple interpretations of regulations, procedural inconsistencies, and recurring administrative errors.

One of the primary root causes lies in the weakness of the internal verification system. The verification function, which should be carried out by a designated official (verifier), has instead been assigned to the assistant expenditure treasurer, whose role is essentially as a technical payment executor. This overlap of functions not only violates the fundamental principle of internal control, namely the segregation of duties, but also opens opportunities for conflicts of interest and human error in the verification process. This is further exacerbated by the fact that most treasurers do not possess adequate technical certification, casting doubt on their competence to assess the validity of documents.

Non-compliance in expenditure procedures is also evident in the preparation stage of the Payment Order (SPM) and Fund Disbursement Note (NPD), which should be the authority of the PPK-SKPD and PPTK, respectively, but in practice are prepared by the expenditure treasurer. This imbalance in execution not only contravenes the prescribed document flow but also reflects weak internal guidance for financial managers. Minimal supervision from direct superiors and the absence of routine evaluations of financial management practices further aggravate the situation. The existing evaluations are

quantitative in nature, focusing on budget realization, rather than qualitative assessments of procedural implementation and document compliance.

The accountability aspect also reveals significant structural weaknesses. Verification of accountability reports (SPJ) is not conducted by the PPK-SKPD as stipulated, but rather by the financial report preparer in an administrative capacity. Such verification is limited to checking amounts and completeness of attachments, without validating the actual activities conducted in the field. As a result, the reliability of financial reports is diminished and becomes questionable during the audit process. This aligns with the Inspectorate's findings, which revealed discrepancies between SPJ documents and actual activities, overpayments, and expenditures not supported by a clear legal basis. Furthermore, weak internal oversight not only reflects shortcomings in institutional design but also indicates the absence of commitment to building a preventive control system. Reactive responses to findings, such as the return of TGR (Tuntutan Ganti Rugi), fail to address root causes. Irregular evaluations, unclear accountability flows, and the absence of a robust reward and punishment system make oversight practices reactive and fall short of achieving systematic reform.

Addressing these obstacles requires policy strategies that address structural, technical, and cultural aspects. Proposing the establishment of a verifier position within the organizational structure is an important initial step, to be accompanied by ongoing technical training for all financial managers. In addition, the formation of an independent internal oversight unit with the authority to audit all expenditure procedures is crucial as part of strengthening the Government Internal Control System (SPIP). Existing SOPs also need to be revised to be more realistic and adaptive to field conditions, while still adhering to prevailing regulatory principles.

From a literature perspective, these findings are consistent with various previous studies. Rumampuk et al. (2022) emphasize that clear SOPs and strong control systems are key factors in the effectiveness of cash disbursement procedures. Abdulah et al. (2023) state that procedural compliance is highly influenced by document completeness and the rigor of verification. This is reinforced by Mulyandini (2020), who notes that human resource competence and internal control significantly influence the quality of accounting information systems. Taken together, these results underscore the urgency of institutional reform in regional financial management. Thus, this research not only provides an empirical overview of procedural weaknesses in regional expenditure management but also asserts that system improvement cannot rely solely on regulatory formulation. It must also be supported by responsive institutional management, continuous human resource development, and systematic, independent internal oversight.

CONCLUSION

This study reveals a discrepancy between the principles of accountable financial management and the actual expenditure practices at the Department of Food Crops and Horticulture. Several factors hinder the effectiveness of the internal control system, including the absence of a verifier position, insufficient segregation between implementing and supervisory functions, limited technical training, and the lack of well-documented Standard Operating Procedures (SOPs). Although the execution of most financial administrative tasks has adhered to formal provisions, the preparation processes for key documents such as Payment Orders (SPM) and Fund Disbursement Notes (NPD) indicate implementation gaps that have the potential to reduce the quality of reporting and budget accountability. These

findings indicate the need for institutional improvements through the establishment of an independent verification unit, the enhancement of technical literacy among expenditure managers, and the strengthening of the Government Internal Control System (SPIP) based on systematic evaluation and reporting. In addition to contributing to the practice of regional budget oversight, this study also adds perspective to the literature on public governance, particularly regarding the effectiveness of internal controls in technical regional agencies. The limitations in research scope and time frame are noted, and it is therefore recommended that similar studies be developed across sectors and conducted longitudinally in order to obtain a more comprehensive understanding of the dynamics of expenditure management at the regional government level.

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