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## Construction of A Model For The Implementation of Other Receivables Management at The Audit Board of the Republic of Indonesia

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**Abstract:** This study aims to analyse the factors causing the poor implementation of other receivables management by the BPK and to formulate a model for good management implementation at the BPK RI. The research method used is a qualitative approach and a case study at the BPK. Data collection was carried out through interviews and document review. The results of the study show that the BPK has not used the receivables module in the SAKTI application to manage other receivables, and that one-way communication has also been an obstacle. The BPK has good SOPs but does not yet have guidelines to support them. The recommended suggestions include forming a state receivables management team, providing effective communication training to staff involved in managing other receivables, and, last but not least, developing a State Receivables Management Guideline. This study recommends the adoption of an integrated internal control system model, namely the receivables management team as the first line, the Finance Bureau as the second line, and the Inspectorate General as the third line.

**Keywords:** Accounts Receivable Management, Other Receivables, Internal Control, BPK.

### INTRODUCTION

Effective and transparent state financial management is an important foundation for realizing good governance. For developing countries such as Indonesia, strengthening the financial system is a key factor in promoting economic stability and achieving development goals. Reforms in the state financial sector, marked by the enactment of a package of state financial laws, have shifted the paradigm of financial management towards higher principles of accountability and transparency. In this context, the management of state assets, including receivables, must be carried out in an orderly, accountable manner and in accordance with the applicable regulatory framework.

One critical element in state financial management is receivables management, which includes non-tax receivables and other receivables. Optimal receivables management not only supports fiscal health but also reflects institutional commitment to the principles of public accountability. In line with practices in several developed countries, systematic, risk-based

receivables management supported by an integrated information system has been proven to improve the effectiveness of collection and internal control. In Indonesia, regulations regarding state receivables are mandated in legislation, emphasizing the importance of valid documentation, orderly collection, and accurate reporting.

However, in practice, the implementation of receivables management, particularly other receivables within the Indonesian Audit Board (BPK RI), still faces various challenges. Audit findings indicate inconsistencies between management practices and regulations, such as the use of adjustment memos as the basis for recording receivables without the support of official decrees, delays in issuing invoices, and the determination of receivables quality that does not reflect the actual collection conditions. In addition, the utilisation of available information systems, such as the receivables module in the SAKTI application, has not been optimal, thereby potentially causing inefficiencies and the risk of errors in reporting.

Based on this background, this study aims to identify factors that influence the implementation of other receivables management at BPK RI and formulate a more effective management model. By analyzing the root causes of existing problems, this study is expected to provide practical contributions to improving receivables management at BPK and academic contributions to enriching studies on public sector receivables management in Indonesia.

Previous studies have identified various factors that hinder the effectiveness of receivables management in the government sector. Polii et al. (2021) found that the state receivables collection system at the KPKNL Manado was running in accordance with regulations, but indicated that good system support was an important prerequisite for optimal management. On the other hand, Pratiwi & Martani (2021) revealed that tax receivables administration still faces obstacles such as a lack of information system integration, the absence of taxpayer accounts, and weaknesses in human resources and supervision. Similar findings are reinforced by Patricia & Pamungkas (2020), who highlight that the absence of SOPs for debt write-offs after PSBDT determination contributes to the high value of uncollectible debts at the Ministry of Communication and Information Technology. Abdillah et al. (2022) also emphasized the importance of SOPs and the division of specific functions in receivables management, while Patuan & Hermawan (2023) emphasised the role of adequate internal controls and system integration as key factors influencing the effectiveness of receivables management. Collectively, these studies highlight that information systems, human resources, SOPs, and internal controls are critical and interrelated factors in shaping accountable and effective receivables governance, which then becomes the analytical basis for this research in the BPK RI environment.

This study has strategic significance because it was conducted within the Indonesian Audit Board (BPK RI) as an institution that acts as the guardian of public accountability. On the one hand, BPK is tasked with overseeing the financial compliance of government agencies, while on the other hand, BPK itself faces obstacles in applying the same standards internally. Empirical gaps can be seen in the continued use of non-authoritative documents as the basis for recording other receivables, systemic delays in collection, and the suboptimal use of the SAKTI information system. If not addressed immediately, this has the potential to reduce the credibility of the BPK and result in state losses. Therefore, this research is not only relevant for internal improvements within the BPK, but also serves as a benchmark for other government institutions in implementing the principles of accountable receivables management.

## **METHOD**

This study uses a qualitative approach with a case study design to explore in depth the implementation of other receivables management at BPK RI. This approach was chosen because it allows researchers to understand the dynamics, challenges, and specific context of receivables management within BPK, without intending to generalise. Data were collected

through two main techniques, namely in-depth interviews with key informants and review of relevant documents.

Informants were selected purposively based on the following criteria: (1) direct involvement in the receivables management cycle, (2) strategic position in the organizational hierarchy, and (3) willingness to participate. A total of eight informants were selected, including the Head of the Accounting Subdivision, SAKTI operators, internal auditors, external auditors, and debtor representatives. The interviews were conducted in a semi-structured manner using a prepared guide. Each interview lasted 60–90 minutes, was recorded, and transcribed. On the other hand, document review was conducted on various supporting documents such as Minister of Finance Regulations, BPK financial reports, receivables SOPs, and other administrative documents to enrich and confirm the findings from the interviews.

The collected data were then analysed through a process of reduction, categorisation, and thematic interpretation to identify factors that influence receivables management. To ensure data validity, this study applied source triangulation by comparing interview results and documents. In addition, credibility tests were conducted through discussion forums with relevant parties at the BPK. Thus, the methods used were not only systematic but also reflective, enabling the production of a comprehensive and contextual picture of other receivables management practices at the BPK RI.

## **RESULTS AND DISCUSSION**

### **a. Information System Factors**

Information systems play a key role in supporting the efficiency and effectiveness of managing other receivables at the BPK RI. However, the findings of the study show that the implementation of the existing information system has not been optimal. The BPK has not fully utilized the receivables module in the SAKTI application provided by the Ministry of Finance, and still relies on manual processes using spreadsheets and the GL and Reporting modules. This has resulted in a lack of data integration, particularly with external systems such as TASPEN for handling receivables from overpayments of retired employees' salaries. In addition, debtor data, such as addresses, contact details, and due dates, is still incomplete, thereby hindering orderly and timely collection processes.

The impact of this imperfect information system is evident in the uneven issuance of billing letters and the slow escalation of collections. For example, there was a case of overpayment of January salaries that was only billed in December of the same year. Incomplete data also makes it difficult to track and update the status of receivables in real time. These findings are in line with previous studies that highlight the importance of integrated and real-time systems in accounts receivable management in order to reduce human error and improve reporting accuracy.

Therefore, strengthening the information system through optimisation of the SAKTI accounts receivable module, integration with the BPK's internal systems (such as the personnel application), and provision of complete debtor data are strategic steps to support more transparent and accountable accounts receivable management. The findings of this study are in line with several previous studies, which found that information systems influence the implementation of other receivables management at the Indonesian Audit Board (BPK RI). As found by Polii et al. (2021), state receivables management at the KPKNL Manado is good because it is supported by a good collection system. Research by Pratiwi & Martani (2021) also found that the information system used in tax receivables management was not integrated and real-time, which caused problems. Patricia & Pamungkas (2020) also found that in tax receivables management, system updates were carried out manually in relation to the payment of bills from taxpayers, which could lead to inaccuracies in tax payment data.

However, this study has not explored the root causes of why the SAKTI receivables module has not been optimally adopted, whether due to technical factors, user resistance, or a

lack of socialization. In addition, this study is limited to central work units, so it does not describe similar conditions in representative work units, which may have different challenges in utilizing information systems.

#### **b. Human Resource Factors**

Human resources (HR) are the backbone of other receivables management activities. Technically, BPK employees are considered to have adequate competence thanks to the training and technical guidance they have received. However, their soft skills, particularly in terms of communication and inter-departmental coordination, still need to be improved. The lack of synergy between the HR Bureau, the finance unit, and other work units often causes delays in the data confirmation process, the preparation of billing letters, and even the delivery of letters to debtors.

Interviews revealed that invoices are often created but not sent to debtors, so debtors are unaware of their obligations. In addition, poor coordination between the accounting department and accounts receivable managers hinders the smooth flow of work. The available training is also considered to be general and does not specifically address other accounts receivable management issues, limiting the capacity of human resources to handle non-routine cases.

Strengthening human resources is not limited to technical training, but also needs to be followed by fostering collaboration, developing clear job descriptions, and strengthening cross-unit communication mechanisms. Thus, human resources can play a more proactive and cooperative role in supporting effective receivables management.

These findings are in line with research by Abdillah et al. (2022), which found that a shortage of human resources was an obstacle to the management of receivables at the Fisheries and Livestock Service, where management was carried out by only one employee. A similar finding was also reported by Pratiwi & Martani (2021), who identified problems in tax receivables administration in Indonesia, one of which was a lack of discipline among human resources in carrying out their duties.

#### **c. Standard Operating Procedure (SOP) Factors**

Standard Operating Procedures (SOPs) should be clear and detailed operational guidelines for managing receivables. The BPK already has an SOP for Receivables, but its contents are still general in nature and do not regulate in detail the technical steps for managing other receivables. For example, the SOP does not explicitly mention the criteria for recognising other receivables as stipulated in PMK 163/PMK.06/2020, so in practice, there is still inconsistency in interpretation.

In addition, the absence of technical guidelines to complement the SOP has led to a reliance on determination letters as the sole basis for recognising receivables. This slows down the process because it requires waiting for official documents from the Human Resources Bureau. Several informants also highlighted the need to revise the SOP to align it with regulatory developments and operational needs in the field.

Previous studies have also shown that the absence or ambiguity of SOPs can lead to the accumulation of receivables and the obstruction of the collection process. Therefore, the refinement of SOPs followed by the preparation of detailed technical guidelines is an urgent need so that receivables management can be carried out consistently, orderly, and in accordance with the principles of accountability.

Several previous studies have also found similar results. Patricia & Pamungkas (2020) mentioned that the absence of SOPs for requesting debt write-offs after PSBDT determination resulted in high debt and uncollectible debt values at Kominfo. A similar finding was reported by Abdillah et al. (2022), who noted that the absence of specific SOPs governing the management of receivables at the Fisheries and Livestock Service of the SIAK Regency Government has become a hindrance in the management of non-performing receivables.

**d. Internal Control Factors**

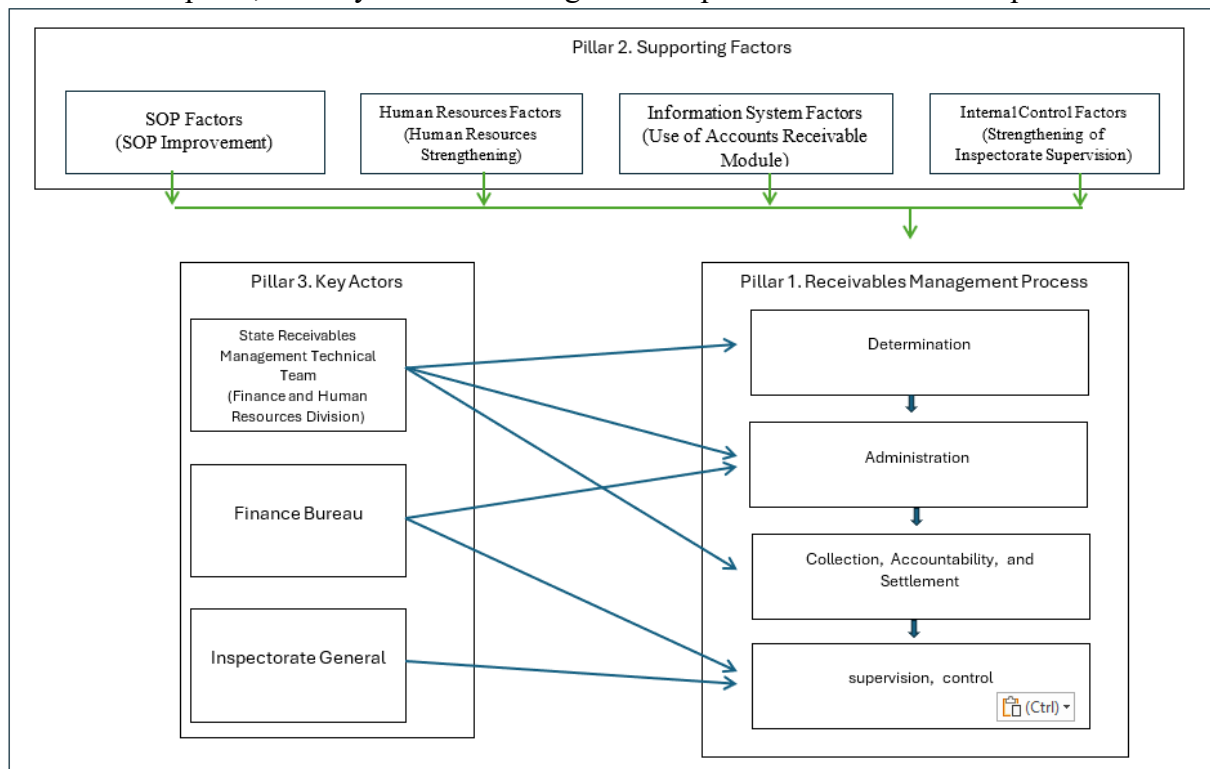
Effective internal control is essential to ensure that accounts receivable management is orderly, controlled, and accountable. However, findings by the BPK indicate that internal control mechanisms are still reactive and inconsistent. The issuance of billing letters is often only done in response to audit findings, rather than as part of a routine and structured oversight process.

Accounts receivable monitoring is also not carried out systematically, so that receivables that have been classified as “doubtful” or “bad” are not immediately escalated or followed up. Irregularities in billing schedules, such as delays in sending the first, second, and subsequent billing letters, worsen the condition of receivables and reduce the likelihood of successful collection. To remedy this, it is necessary to strengthen internal oversight by the Inspectorate General, implement an integrated receivables monitoring system, and develop clear follow-up procedures for problematic receivables. With more proactive and structured internal controls, the BPK can improve the effectiveness of collection and reduce the risk of state losses.

These findings prove that internal control is an important foundation in managing other receivables. As in previous studies, Patuan and Hermawan (2023) showed that the effectiveness of internal control has a direct effect on the quality of receivables management. In their study, weak internal supervision was the main cause of high uncollectible receivables. In their research, Pratiwi and Martini (2021) also explained that the lack of adequate supervision caused delays in issuing assessment letters, which are the basis for determining receivables, resulting in undervalued tax receivables.

**e. Model for Managing Other Receivables at the BPK**

To support the optimal implementation of other receivables management, the proposed model is built on three main pillars that will form the foundation for successful implementation. These three pillars are interrelated and play an important role in ensuring the effectiveness of other receivables management at BPK. The three pillars are: the process or flow of other receivables management as the first pillar; factors that influence management implementation as the second pillar; and key actors in management implementation as the last pillar.



**Figure 1** Model for Managing Other Receivables at the BPK

## CONCLUSION

This study identifies four critical factors that hinder the optimisation of other receivables management at BPK RI: (1) low utilisation of the SAKTI information system, (2) weak communication and coordination between departments, (3) lack of detailed SOPs supported by technical guidelines, and (4) reactive and unstructured internal control mechanisms. These four factors are interrelated and create inefficiencies and risks of state losses.

The recommended policy implications are (1) optimizing the receivables module in the SAKTI Application, (2) conducting training on effective communication and cross-unit collaboration, (3) developing detailed and specific technical guidelines, including criteria for recognizing and collecting receivables, (4) forming a receivables management team (first line), strengthening the role of the Finance Bureau (second line), and activating proactive supervision by the Inspectorate General (third line).

This study still has limitations in the data analysis and validation process. The key informants used in this study are still limited to other receivables managers at the central work unit. To ensure the reliability, relevance, and acceptance of the model that has been developed, a Focus Group Discussion (FGD) involving relevant parties is needed. FGDs will be very helpful in testing the suitability of the model with practices in the field, identifying weaknesses that have not been accommodated, and obtaining constructive input for model refinement. Therefore, in further research, work units in each province can be involved and an FGD can be conducted in data validation.

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