

REDESIGN OF THE OFFICIAL TRAVEL EXPENDITURE SYSTEM USING BUSINESS PROCESS IMPROVEMENT

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ABSTRACT

The BPK RI still reports the findings of manipulation of official travel expenditure in 2023. The audit reports disclose that findings worth Rp39 billion are related to the overpayment, fictitious or manipulation of travel documents. Those findings indicate the weakness of internal control in the system. The research discusses how to redesign the official travel system which can mitigate the potential risks of inefficiency and fraud effectively. The qualitative method is applied and business process improvement adopted as research strategy. Data collected from interviews, visits, observation, and documentary. The research is conducted in XYZ, based on the research there are potential fraud and inefficiency in the form of manipulation of documents and processes, lack of information transparency etc. Those risks appear, since the current system of official travel does not adopt an integrated system of expenditure. The results mandate the government should integrate the official travel system with the other systems, including banking sectors, transportation and accomodation providers, and government expenditure system. The research results have implications for improving control through end-to-end processes by system.

Keywords: Business Process Improvement, BPMN, Internal Control, Official Travel Expenditure, System Integration

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