

Enhancing Timeliness and Compliance in Vendor Payment Processes: An Internship-Based Comparative Analysis of Digital Invoice Verification Challenges in Indonesia and Singapore

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Abstract

This study examines the implementation of digital invoice verification and its implications for payment timeliness and administrative compliance in a state-owned enterprise. Although digital financial systems are widely promoted to improve efficiency and accountability, empirical evidence on their operation in daily administrative practice remains limited. This study addresses this gap by analyzing the Vendor Invoice Portal (VIP) at PT PLN UP3 (Customer Service Unit) Serpong and exploring how administrative behavior and process governance influence verification outcomes. The study employs a qualitative case study design based on internship-based organizational research, utilizing field observations, document reviews, and limited interviews with supervisory staff. Comparative insights from Singapore's digital invoice framework are incorporated through secondary data and policy documents. The findings indicate that the VIP system has strengthened transparency, traceability, and formal accountability in the vendor payment process through standardized digital procedures. However, payment timeliness remains constrained by workload concentration near deadlines, document compliance issues, and coordination challenges among administrative actors. These constraints arise not from system deficiencies but from the interaction between the digital system and existing organizational practices. The study concludes that digital invoice verification should be understood as a governance process, not simply a technical solution, emphasizing the need for adequate administrative capacity, coordinated workflows, and supportive organizational practices to achieve effective digital financial governance.

Keywords: *Digital Invoice Verification; Vendor Payment; Payment Timeliness; Administrative Compliance*

INTRODUCTION

The increasing complexity of public sector operations has intensified the need for effective financial governance, particularly in organizations that manage large-scale procurement and vendor relationships (Liya et al., 2026; Wu et al., 2026). In many countries, state-owned enterprises (SOEs) play a strategic role in delivering essential public services while simultaneously managing substantial financial transactions with private-sector partners (Perobelli et al., 2025). Ensuring the timeliness, accuracy, and compliance of vendor payment processes is therefore not merely an administrative concern, but a critical governance issue that affects organizational credibility, operational continuity, and public trust (Jamithireddy, 2025). In Indonesia, PT PLN (State Electricity Company) stands as one of the most prominent state-owned enterprises, entrusted with the provision of electricity services across the nation. As a company with extensive infrastructure projects and operational activities, PLN engages with a wide range of vendors supplying goods and services. This collaboration generates a high volume of financial transactions that must be managed through structured and accountable administrative processes (Petersen et al., 2022). One of the most crucial stages in this

process is vendor invoice verification, which functions as a key control mechanism in the procure-to-pay cycle (Sangari et al., 2025).

Vendor invoice verification ensures that payments are made only for legitimate, contract-compliant, and tax-compliant transactions (Kotsogiannis et al., 2025). In the public sector context, this function is closely linked to principles of good governance, including transparency, accountability, and legal compliance (Nugroho et al., 2019; Setyarto et al., 2025). Errors or delays in invoice verification can lead to late payments, strained vendor relationships, operational disruptions, and reputational. To address these challenges, many public organizations have adopted digital financial management systems aimed at streamlining administrative processes (Lin & Xie, 2025; Shibambu & Ngoepe, 2025). In Indonesia, PT PLN has implemented the Vendor Invoicing Portal (VIP), a digital platform designed to centralize vendor invoice submission, verification, and approval. Through the VIP system, vendors upload required documents electronically, while internal users—including Tax Administrators—verify the accuracy and compliance of submitted invoices before forwarding them for payment processing.

In theory, the adoption of such digital systems promises increased efficiency, transparency, and control. Digital platforms are expected to reduce paperwork, minimize human error, and accelerate processing time (Lu et al., 2024). However, empirical evidence from public sector organizations suggests that digitalization does not automatically translate into improved performance (Silitonga, 2023). In practice, many digital systems coexist with manual procedures, informal workarounds, and organizational constraints that limit their effectiveness (Tanveer et al., 2025). As a result, administrative inefficiencies persist despite technological innovation. This condition is evident in the operational context of PT PLN UP3 (Customer Service Unit) Serpong where this study is situated. Despite the use of the Vendor Invoicing Portal, delays in invoice verification remain a recurring issue. Observations during the internship period revealed that a significant proportion of vendor invoices are submitted close to monthly deadlines, resulting in workload concentration for Tax Administrators within a limited time frame. This accumulation of verification tasks increases the likelihood of delays, rejection cycles, and postponed payments.

The problem is not merely technical in nature. While system functionality plays a role, the underlying issue is rooted in administrative behavior, coordination patterns, and process governance. Vendors' submission practices, internal workload distribution, and the sequencing of verification tasks collectively shape the effectiveness of the digital system. These dynamics highlight a broader challenge in public sector digitalization: the misalignment between technological systems and human-centered administrative processes (Cristofaro & Giardino, 2025; Ernst & Matter, 2025; Kühler et al., 2025). Existing literature on public sector digital transformation largely emphasizes system adoption, transparency enhancement, and corruption prevention (Kasmono et al., 2025; Radojicic et al., 2025). While these perspectives are valuable, they often overlook the micro-level administrative practices that determine how digital systems function in daily operations. Specifically, there is limited empirical research on how user roles—such as tax administrators—manage verification responsibilities under time pressure and how these practices affect payment timeliness.

Moreover, research on vendor payment processes in state-owned enterprises remains relatively scarce compared to studies on government ministries or local governments. SOEs occupy a hybrid position between public and private sectors, combining commercial objectives with public accountability requirements. This hybrid nature creates unique governance challenges, particularly in financial administration and compliance management. Understanding how digital systems operate within this context is essential for advancing both theory and practice in public sector governance. To address these gaps, this study adopts an internship-based organizational analysis as its primary methodological approach. By embedding the researcher within the financial administration unit of PT PLN UP3 Serpong, the study gains direct access to everyday administrative practices that are rarely visible in formal reports or system evaluations. This approach allows for detailed observation of invoice verification workflows, user interactions with the VIP system, and the informal strategies employed to cope with workload pressures.

Internship-based research offers a unique vantage point for examining administrative realities. Unlike external audits or survey-based studies, embedded observation captures the temporal and behavioral dimensions of administrative work, including deadline-driven practices, coordination challenges, and decision-making under constraints. In the context of digital governance, such insights are critical for understanding why systems succeed or fail in practice. To enhance analytical depth and contextual relevance, the Indonesian case is examined through a comparative lens with Singapore. Singapore is selected as a reference country due to its reputation for strong public financial management, advanced digital governance, and effective vendor payment systems within public agencies and government-linked companies (Aldemir & Uysal, 2025; Allen & Liao, 2025; Lee et al., 2025; Remolina, 2025). Singapore's experience provides a useful contrast to Indonesia's context, particularly in terms of workload management, system integration, and compliance enforcement.

The comparative analysis does not aim to position Singapore as an ideal or universally applicable model. Instead, it serves as an analytical reference to highlight differences in governance arrangements, administrative discipline, and behavioral incentives. By comparing Indonesia's VIP-based invoice verification practices with Singapore's more integrated and proactive approaches, the study identifies structural and behavioral factors that influence payment timeliness beyond technological capability alone. The proposed approach of this research therefore combines practice-based observation with comparative public administration analysis. This integrated approach enables the study to move beyond normative discussions of digitalization and focus on how digital systems are actually used within organizational settings. It also allows for the identification of transferable governance lessons that are sensitive to institutional and cultural contexts.

The new value of this research lies in several interrelated contributions. First, it reframes delays in vendor payment processes as a governance and coordination issue rather than a purely technical or compliance problem. By focusing on invoice verification as a critical administrative bottleneck, the study highlights the importance of human-centered process design in digital financial systems. Second, it demonstrates the methodological value of internship-based research in public administration, particularly for studying internal governance processes in state-owned enterprises. Third, it extends comparative public administration scholarship into the domain of digital financial governance within SOEs, an area that remains underexplored in existing literature. From a practical standpoint, the study offers insights for policymakers and administrators seeking to improve payment

timeliness without relying solely on new technological investments. The purpose of this study is threefold. First, it aims to analyze how vendor invoice verification is implemented through the Vendor Invoicing Portal by Tax Administrators at PT PLN UP3 Serpong and how this process affects payment timeliness. Second, it seeks to identify the administrative and behavioral factors that contribute to verification delays despite the use of a digital system. Third, this study draws comparative insights from Singapore's digital invoice processing practices—particularly the use of “*InvoiceNow*”—as a source of learning for strengthening governance arrangements in invoice handling and vendor payment processes within Indonesia's public sector and state-owned enterprises. Singapore is not positioned as a benchmark, but rather as a contextual reference for system-enabled administrative coordination. By achieving these objectives, this study emphasizes that the gap between Indonesia and Singapore is examined through a procedural lens rather than economic capacity, focusing on how formalized processes and rule-based controls contribute to improved digital financial governance.

LITERATURE REVIEW

Within public sector financial governance, vendor payment processes occupy a crucial yet often under-recognized position as a key interface between public organizations and the private sector. While existing studies acknowledge the importance of payment systems, they tend to address vendor payments as a downstream outcome of budgeting and procurement processes rather than as a distinct governance challenge. Research in developing and middle-income countries highlights that delayed vendor payments can undermine service delivery, increase transaction costs, and erode trust between public institutions and private suppliers (Walker & Hyndman, 2025). Building on this perspective, the digitalization of public financial administration has been widely promoted as a means to address inefficiencies and enhance transparency through the adoption of e-procurement systems, electronic invoicing, and integrated financial management information systems. These systems are expected to standardize procedures, reduce human discretion, and accelerate transaction processing (Asare et al., 2025). Studies in European public sectors show that while e-invoicing reduces paperwork and improves auditability, it does not automatically shorten payment cycles unless accompanied by changes in workflow and organizational culture (Kortessalmi, 2025).

The limitations of digitalization are closely linked to challenges of administrative coordination, particularly in financial administration where responsibilities are distributed across procurement, verification, accounting, and payment units (Pihlajamaa et al., 2025). Empirical studies show that fragmentation of responsibilities can lead to delays, duplication of work, and accountability gaps (Sultan et al., 2025). From a process governance perspective, administrative routines are understood as dynamic practices that evolve through everyday action, a view that is highly relevant for digital financial systems where formal procedures often coexist with informal adjustments by practitioners (Poljašević et al., 2025). In this context, the role of individual administrators remains central in shaping the performance of digital financial systems. Scholars observe that digital tools do not eliminate administrative discretion; rather, they reshape it by shifting decision-making authority to new stages in the digital workflow (Johansson, 2024). In financial administration, this implies that officials responsible for verification and

approval processes retain a critical role in regulating the speed and accuracy of transactions (Kirjavainen & Jalonen, 2025). Research on digital workload management shows that deadline-oriented behavior often leads to task clustering, which in turn increases error rates and leads to processing delays (Giotopoulos et al., 2025).

State-owned enterprises occupy a unique position in public administration research due to their hybrid nature (Adebayo, 2025). They combine commercial objectives with public accountability mandates, creating complex governance arrangements. Consequently, financial administration in these organizations must navigate inherent tensions between operational efficiency, regulatory compliance, and public transparency. Existing literature on the governance of state-owned enterprises often prioritizes high-level corporate structures, performance management frameworks, and mechanisms of political oversight (Aguilera & Castillo, 2025; Ji et al., 2025; Kaunda & Pelsler, 2023), while giving limited attention to everyday administrative processes such as invoice verification. Empirical evidence shows that SOEs increasingly adopt digital systems in line with public sector reform agendas (Xie et al., 2022), yet often face institutional friction when integrating these technologies into established routines under diverse organizational pressures (Kirivan & Leelasantitham, 2025). These conditions highlight the importance of examining the operational realities of digital financial governance within SOEs. Accordingly, this study situates vendor invoice verification within the broader SOE governance literature to address this gap in public sector financial administration.

RESEARCH METHODS

This study adopts a qualitative case study design with a practice-based and comparative orientation to examine the implementation of digital invoice verification and its implications for payment timeliness and administrative compliance. The primary case is PT PLN UP3 (Customer Service Unit) Serpong, a regional operational unit of Indonesia's state-owned electricity company, selected due to its use of the Vendor Invoicing Portal (VIP) and the researcher's access through an academic internship. Data were collected through internship-based field observations of daily invoice verification practices, review of administrative documents and system records, and limited semi-structured interviews with supervisory staff in financial administration. To situate the findings within a broader governance context, comparative insights were drawn from secondary data on Singapore's digital invoicing framework, focusing on process governance rather than system scale or institutional performance. Data were analyzed thematically, supported by process mapping to identify workflow bottlenecks and coordination challenges, and triangulation was applied across data sources to enhance analytical rigor. Ethical considerations were observed through confidentiality assurances and the anonymization of organizational data.

RESULTS AND DISCUSSION

The Vendor Invoicing Portal (VIP) in Administrative Practice

The Vendor Invoicing Portal (VIP) functions as the primary digital platform for vendor invoice submission and verification within PT PLN (State Electricity Company). Vendors are required to upload invoices and supporting documents, including tax-related files, through the system. Internally, the verification process involves multiple roles, with Tax Administrators playing a central role in checking the accuracy and compliance of

submitted invoices before forwarding them for approval and payment. Empirical observation shows that the VIP system provides clear procedural steps and standardized document requirements. The system enhances formal accountability by recording submission times, verification actions, and approval statuses. From a governance perspective, this digital traceability represents a significant improvement over manual processes, as it reduces the risk of undocumented transactions. However, despite these strengths, the effectiveness of the system in ensuring timely payments is moderated by how it is used in practice.

To clarify the scope of vendor invoices examined in this study, invoices are first categorized based on their underlying economic purpose and administrative characteristics. This classification is intended to provide a structured overview of the types of expenditures processed through the digital verification system before examining their implications for administrative workload and verification practices.

Table 1. Classification of Vendor Invoice Types in the Vendor Payment Process

Aspect	Capital Expenditure (CapEx) Invoice	Operational Expenditure (OpEx) Invoice
Definition	Expenditures used to acquire or improve fixed assets that provide long-term benefits	Routine costs required to support daily operational activities
Function	Supporting business growth	Ensuring the continuity of daily business operations
Duration of benefits	Long term (more than 1 year)	Short term (used up within the current period)

Source: Adapted from previous internship reports at PT PLN UP3 (Customer Service Unit) Serpong, 2025

Table 1 summarizes the main categories of vendor invoices processed through the digital verification system. Investment-related invoices are associated with expenditures for long-term asset formation, with benefits extending beyond a single accounting period and typically requiring more extensive administrative assessment. In contrast, operational invoices relate to routine expenditures that support day-to-day activities, with benefits realized within the current period and closely linked to ongoing service provision and maintenance.

Submission Timing and the Role of Tax Administrators in Digital Invoice Verification

One of the most salient findings relates to the timing of invoice submissions by vendors. System records and observational data show that a substantial proportion of invoices are submitted close to the monthly deadline, set on the 25th day of each month, with the majority submitted after the 20th day. This concentration of submissions produces a

pronounced surge in verification workload within a narrow time frame. Rather than submitting invoices earlier, vendors tend to focus on meeting the formal deadline. While this behavior is rational from the vendors' perspective, it creates cumulative pressure on Tax Administrators, who are required to process a high volume of invoices simultaneously. Consequently, submission clustering constrains the time available for detailed administrative review and contributes to workload bottlenecks within the digital verification process.

Within the Vendor Invoicing Portal (VIP), invoice verification is organized as a sequential, multi-layered workflow involving several organizational roles. Tax Administrators play a central role by verifying not only VAT and income tax components but also the completeness and conformity of supporting documents with payment requirements and system records prior to approval and payment. During peak submission periods, the intensified workload leads to shifts in verification practices. Investment-related invoices tend to receive priority due to their budgetary significance, and verification is often conducted in a more expedited manner to comply with procedural deadlines. These findings indicate that, despite the presence of a digital system, payment timeliness remains strongly shaped by submission patterns and the administrative capacity of key actors.

Further analysis of rejected invoices identifies recurring issues, including inaccurate tax calculations, incomplete documentation, and inconsistencies in invoice dates. These deficiencies trigger rejection and resubmission cycles that extend overall processing time. Evidence from document review and observed verification outcomes suggests that these issues stem partly from misalignment between technical system requirements and vendors' documentation practices. This finding underscores the importance of clear procedural guidance and standardized communication mechanisms within digital invoice verification.

Comparative Insights from Singapore

A comparative analysis shows that Singaporean public institutions employ more proactive mechanisms to manage workload distribution in digital invoice processing. Clear incentives for early submissions, combined with automated validation features embedded in the standard e-invoicing system, help reduce the backlog of last-minute submissions and streamline administrative workflows throughout the billing cycle. Furthermore, Singapore's standard e-invoicing framework is associated with various operational benefits for businesses and public organizations, which in turn encourage more proactive administrative behavior. E-invoicing enables faster transmission of invoice data across interconnected systems, shortening payment cycles and improving cash flow predictability. It also reduces administrative costs associated with paperwork and manual data entry, thereby improving efficiency and minimizing processing errors. Additionally, structured data exchange improves compliance and transparency by providing a clearer audit trail, while reducing routine administrative burdens and allowing staff to focus on higher-value tasks. Taken together, these benefits demonstrate how institutionalized process standardization can support timely filing practices and contribute to a more balanced workload distribution among administrative actors, without relying solely on technological sophistication. This section presents a comparative overview of digital invoicing practices in Indonesia and Singapore to contextualize differences in process design and administrative arrangements. The discussion does not treat the systems as functionally equivalent, but rather highlights how variations in governance and coordination shape invoice handling practices.

Table 2. Comparison of Digital Invoicing Practices in Indonesia and Singapore: Vendor Invoicing Portal (VIP) and “InvoiceNow”

Aspect	Vendor Invoicing Portal (VIP)	“InvoiceNow”
Entry Point of Vendor Invoice	Vendors submit invoices through the Vendor Invoicing Portal (VIP) provided by the organization.	Vendors submit invoices through their accounting systems connected to the “InvoiceNow” (Peppol) network, enabling direct system-to-system invoice transmission.
Invoice Format	Invoice data and supporting documents are submitted in a document-based format through the portal, often requiring manual review and data checking.	Invoice data is exchanged in a standardized, structured electronic format based on the Peppol framework, reducing manual data entry and formatting inconsistencies.
Verification Process	Invoice verification is carried out internally by administrative units through sequential review stages within the organization.	“InvoiceNow” does not perform invoice verification. Verification and approval remain internal processes of recipient organizations after invoice transmission.
Role of Digital System	Facilitates document submission, tracking, and internal administrative verification within a single organizational system.	Facilitates standardized and automated invoice transmission between business entities, reducing manual handling at the invoicing stage.

Source: Authors’ analysis, 2025

Table 2 shows an illustrative comparison of digital invoicing processes in Indonesia and Singapore, focusing on the Vendor Invoicing Portal (VIP) and the “InvoiceNow” framework. The table highlights differences in invoice entry points, data formats, verification arrangements, and the role of digital systems within each context. While VIP functions as an internal organizational platform that integrates document submission and administrative verification, “InvoiceNow” operates as a national e-invoicing infrastructure that standardizes and automates invoice transmission between business entities. The comparison does not imply functional equivalence between the two systems but is intended to clarify how differing governance arrangements and process designs shape administrative practices in digital invoice handling.

Peppol's Five Corners Model and Regulatory Integration

To further illustrate the governance structure underlying Singapore’s e-invoicing framework, the Peppol Five-Corner Model is presented to clarify the roles and interactions among key actors involved in invoice data exchange.

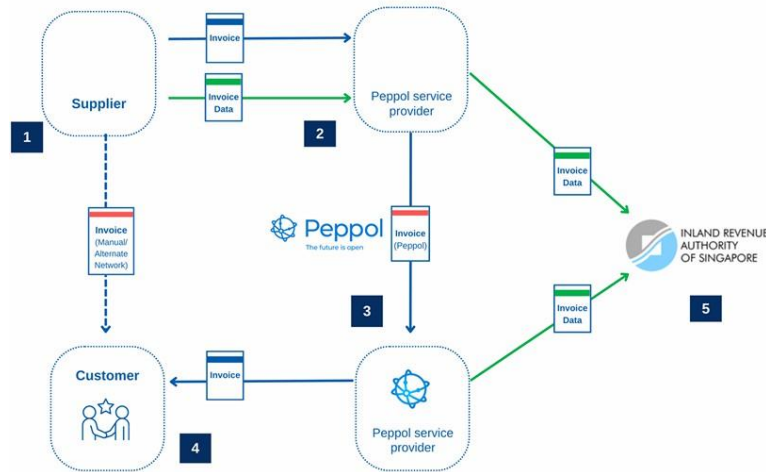


Figure 1. Peppol's Five Corners Model

Source: E-invoicing Guide for the Government Sector in Singapore, 2025

Figure 1 shows the Peppol Five-Corner Model implemented in Singapore’s “InvoiceNow” framework, highlighting the roles of suppliers, Peppol-accredited service providers, customers, and regulatory authorities. The model illustrates how invoice data flows through a standardized digital infrastructure that connects payment-related processes with broader tax administration and regulatory oversight.

Conceptual Framework of Digital Invoice Verification and Governance Outcomes

To synthesize the empirical findings and analytical arguments discussed in the previous sections, this study develops a conceptual framework that illustrates how digital invoice verification operates as an administrative governance process. Rather than viewing digital systems as standalone technical solutions, the framework emphasizes the interaction between technological infrastructure, administrative procedures, and human behavior in shaping governance outcomes. This conceptualization is grounded in field observations and document analysis, which reveal that the effectiveness of digital invoice verification is mediated by everyday administrative practices and organizational capacity. The framework is presented in Figure 2 to clarify the sequential and relational linkages between system design, verification processes, administrative behavior, and governance outcomes.

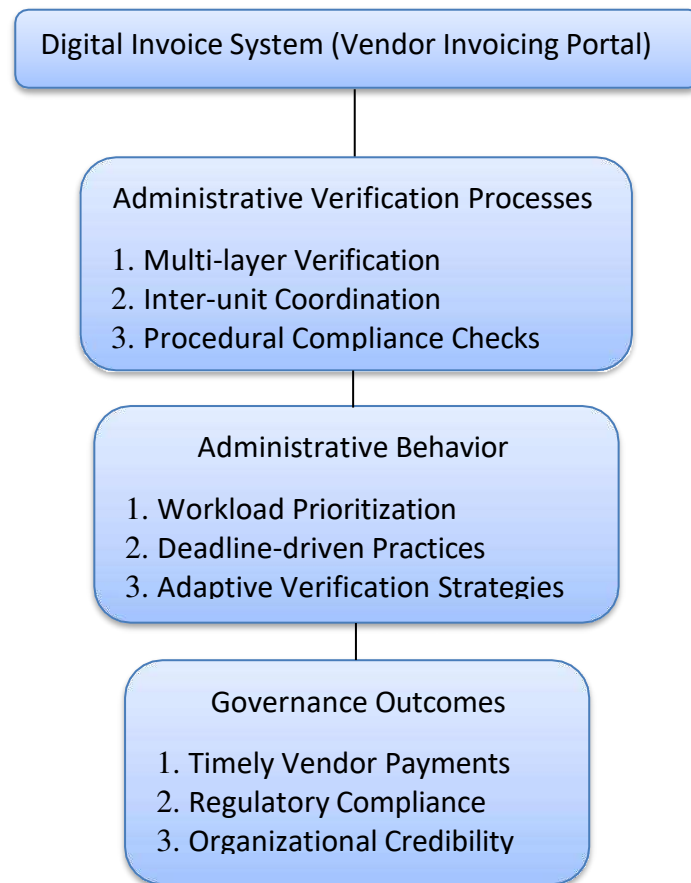


Figure 2. Digital Invoice Verification as an Administrative Governance Process

Source: Authors' analysis, 2025

Figure 2 illustrates the conceptual framework of this study, mapping the transition from digital infrastructure to governance objectives. The process is initiated by the Digital Invoice System (Vendor Invoicing Portal), which sets the technological foundation for Administrative Verification Processes, including multi-layer checks and inter-unit coordination. A critical component of this model is Administrative Behavior, which highlights how human factors—such as workload prioritization and adaptive strategies—mediate the relationship between the system and its performance. Ultimately, this interplay dictates the Governance Outcomes, measured by timely vendor payments, regulatory compliance, and organizational credibility. This framework emphasizes that digital governance success depends on the alignment between systemic design and administrative conduct.

CONCLUSION

This study examined how digital invoice verification is implemented within a state-owned enterprise, with particular attention to administrative coordination, user behavior, and process governance. The study shows that the adoption of digital invoicing systems does not automatically result in improved performance. Instead, the effectiveness of digital invoice verification depends on how verification tasks are organized, how administrative responsibilities are distributed, and how workloads are managed across

units. Invoice verification emerges not as a routine technical activity, but as an administrative function that requires adequate capacity, coordination mechanisms, and behavioral alignment among users. The analysis further demonstrates that administrative behavior and workload pressure play a central role in shaping verification outcomes. Delays and compliance risks are not solely attributable to system design, but are closely linked to human interaction with digital processes. This finding reinforces the relevance of organizational and bureaucratic perspectives in understanding digital financial governance, particularly in large public organizations. Comparative insights from Singapore's "InvoiceNow" system serve as an analytical reference rather than a benchmark. The comparison suggests that clearer process standardization and role definition can help reduce administrative friction, while also underscoring the importance of contextual sensitivity when drawing lessons across different institutional levels. From a theoretical standpoint, this study contributes to the literature on public financial management by foregrounding invoice verification as a governance process situated at the intersection of technology, administration, and organizational behavior. In practical terms, the findings imply that efforts to improve payment timeliness may benefit from greater attention to workflow integration, capacity allocation, and coordination arrangements, alongside ongoing digitalization initiatives. Future research could extend this analysis by examining similar processes across multiple organizations or by combining qualitative insights with process-level quantitative data to further explore how administrative design shapes digital financial performance.

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