

ABSTRACT

The focus of this study is the Internal Control System Cash Expenditures of Finance Beureau-Secretariat Ministry of State Secretariat Republic of Indonesia. This research aims to know implementation procedures main task and function of Finance Beureau and to analyze the Internal Control System Cash Expenditures of Finance Beureau

This research is a qualitative descriptive. PP No. 60 year 2008 regarding the Internal Control System of Government has given a change in outlook on the internal control system.

Results of research showed that the Internal Control System Cash Expenditures applied in Finance Beureau can be said quite effective although there are still some weaknesses. This research suggest that the Finance Beureau-Secretariat Ministry of State Secretariat Republic of Indonesia should to increase competent human resources to strengthen the control environment, increase control risk and control activities formulation, through the establishment of special unit and good documentation, enable coordination meetings to improve communication and information, regular and systematic monitoring to improve internal control system.

Keywords: Control, internal control system, cas expenditures.