

IMPLEMENTATION OF SISTEM INFORMASI LOCAL GOVERNMENT (SIPD) IN THE PROCESS OF FINANCIAL ADMINISTRATION

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ABSTRAK

Law no. 23 of 2014 article 391 states that Local Governments are required to provide Local Government Information. Referring to the Law, the Ministry of Home Affairs issued Permendagri Number 70 of 2019 specifically discussing Regional Government Information System (SIPD). SIPD is an information system designed to manage matters relating to Regional Development Information, Regional Financial Information, and other interconnected Regional Government Information to be utilized in the implementation of regional development. This study aims to analyze the implementation of the use of SIPD in various local government agencies. The method used in this research is literature review by collecting various literature with non-print sources in the form of e-journals and e-books. The results found that since 2024, the use of SIPD has been required in all regional apparatus organizations. However, the utilization of SIPD at the local government level is still not going well. SIPD still has several shortcomings that hinder the effectiveness of local government performance. Through this article, we will discuss how the implementation of SIPD, what are the obstacles found, and the solutions that can be provided

Keywords: Regional Administration Information System (SIPD); Financial Administration; Literature Review

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INTRODUCTION

The development of technology is currently very fast penetrating into various activities. Digital technology can help many parties to automate tasks and improve the efficiency of various processes (Rahayu et al., 2024). One of the important points in technology development is information systems. Information systems are part of daily activities. Kristanto, (2018) says that an information system is a collection of computer

hardware and software and human devices that will process data using the hardware and software.” Meanwhile, according to Hartono in Muhidin, (2017) Information system is a set of elements that are connected to each other and then work to collect and store data and process it into information for use. So the information system consists of Hardware and Software which are integrated with each other and then controlled by human devices. the information system also starts from the input process and then will be processed to produce output in the form of information which is used as the basis for decision making by interested parties.

Information systems help improve government development programs, especially as a means of delivering information. Local government is one of the public sector organizations that uses sources of funds from tax collection. As a public sector organization, the government's main mission is to provide welfare for the community. Good governance practices are a prerequisite for the government to realize the aspirations of the community to achieve its main objectives. According to Sinaga, (2023) The government as a public sector organization is the central driver of achieving the success of development and the welfare of its people. To achieve this goal, it must be supported by the speed of obtaining information and data flow for each user so that system integration between the government and the community is formed. In addition, the government aims to maximize optimal service to the community. Changes in the strategic environment and advances in information systems greatly contribute to this. Central and local government agencies are trying to improve and improve the bureaucratic performance of good government services in each sector.

According to Nurafifah, (2022) the main goal of government is to improve welfare for the community. Good government practices are a prerequisite for the government to realize the aspirations of the community to achieve its main goals. Of course, each agency gets funds from the APBD to achieve its goals. Later, the budget must also accommodate the services provided to the community. So that the community can also feel the benefits. According to PP RI concerning Regional Financial Management No.12 of 2019, regional finances must be managed properly, in accordance with statutory regulations, namely the existence of efficient, economical, effective, transparent, accountable, and pay attention to justice, decency, and respect that are applied in an integrated system that is realized in the budget. Local governments can utilize technological advances to improve the ability of government management. For example, with financial management and regional planning, the utilization of technology is very much needed in the process of government management. With the availability of technology in government, it can make it easier for the public to get information. In addition, it provides convenience for government agencies in providing quality services in order to achieve good governance (Tumija, 2023).

According to Law no. 23 of 2014 article 391, local governments must provide local government information, which consists of local development information and local financial information. The intended Local Government information must be managed in a Sistem Informasi Pemerintahan Daerah. Referring to the Law, the Ministry of Home Affairs issued Permendagri Number 70 of 2019 concerning Sistem Informasi Pemerintahan Daerah (SIPD) as found in article (6) which explains that the management of regional development

information, regional financial information, and other regional government information is built and developed to produce regional government information services that are interconnected and integrated with electronic-based can be accessed through the official website of the Ministry of Home Affairs.

This is realized by implementing the SIPD application as a regional financial management application. SIPD as an auxiliary application for local governments functions to always ensure the implementation of rules in the field of regional financial management based on the principles of efficiency, economy, effectiveness, transparency, accountability and audibility (Wahyuningsih, 2022). This policy aims to facilitate and realize good governance where an information data system is created for decision making and involves interested parties in development planning policies between the local government and the central government. With the issuance of this regulation, it requires every local government to use SIPD. The impact of using SIPD in government agencies, especially local governments, is a topic of study that needs to be deepened. This led the researcher to write an article that focuses on further analysis related to the effectiveness of using the SIPD web-based application to support the performance of local government agencies in conducting regional development planning.

METHODS

The method used in this article is a literature review where the author conducts a series of activities to collect reference materials by searching for data, reading, analyzing and recording, and processing data so that it is arranged into an article. Literature sources come from non-print reading media in the form of national e-journals and e-books that have a relationship related to the topic discussed, namely the implementation of SIPD. The search for reading references begins by searching for references using the Publish or Perish application connected to Google Scholar. The data search was conducted using the keywords implementation. SIPD and financial administration. Next, articles that best fit the topic were selected. Sources from national and international electronic books obtained by searching in Google Books related to the literature review were also added to enrich the literature in this study. All references used in this research are credible and accountable sources. For more details, the research framework can be seen in the figure below.

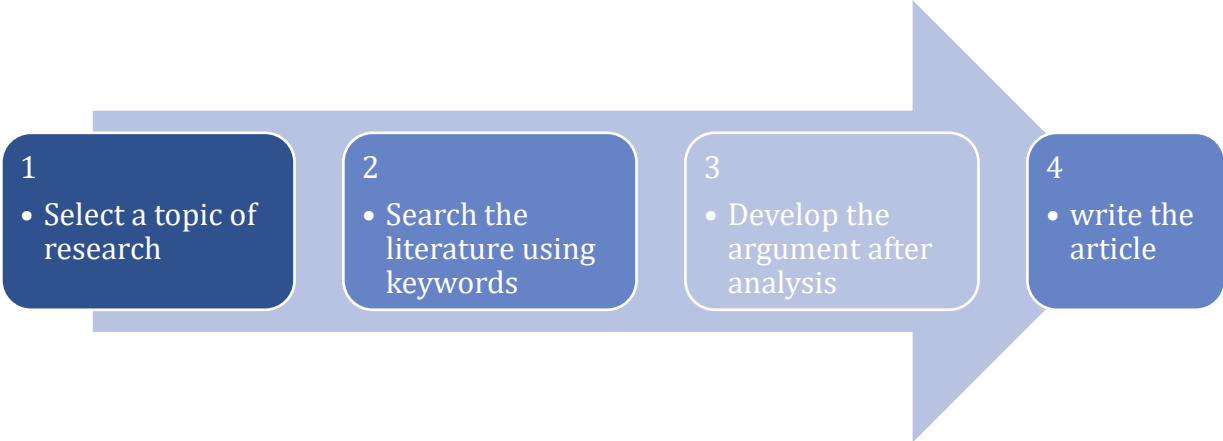


Figure 1. Research Framework (Author, 2024)

RESULTS AND DISCUSSION

Regional Government Information System (SIPD)

SIPD is an application created to apply Law Number 23 of 2014 concerning regional government, referring to PP Number 12 of 2019 concerning regional financial management, which is emphasized through Permendagri Number 70 of 2019 concerning Sistem Informasi Pemerintahan Daerah. According to Laoli, (2022), explained that SIPD (Sistem Informasi Pemerintahan Daerah) is an integrated application tool used by local governments to improve efficiency in implementing various regulations related to local financial management. The purpose of this policy is to facilitate and encourage the establishment of data and information systems that cover development, finance, and other aspects of government. This system is intended to support decision-making at both the regional and central levels. Furthermore, SIPD is expected to improve local government performance through technology-based collaboration. It aims to build a comprehensive regional database, which can accurately describe local potential and resources. Thus, SIPD is expected to support the development of a reliable and precise regional management information system.

Referring to Permendagri Number 70 of 2019, SIPD or Regional Government Information System is defined as an integrated information platform. This platform is designed to manage three main aspects: Regional Development Information, Regional Financial Information, and various other Regional Government Information. These three aspects are interconnected to support the implementation of development at the regional level. Furthermore, Article 4 paragraph explains that the construction and development of SIPD aims to create integrated and interconnected Local Government information services, which are electronic-based. This shows a commitment to utilize technology in governance. To ensure accessibility, this system can be accessed through the official website of the Ministry of Home Affairs. This allows various interested parties to access the required information easily and efficiently.

SIPD is designed to encourage more adaptive, responsive, dynamic, innovative and accountable governance. The benefits of the Sistem Informasi Pemerintahan Daerah (SIPD) include increasing efficiency in the process of planning and implementing local government, encouraging collaboration and involvement of all parties in the planning process, an integrated system makes it easier to provide information to leaders and the public, and SIPD will be integrated with the LKPP goods and services procurement system (Lembaga Kebijakan Pengadaan Barang dan Jasa Pemerintah) in terms of upstream to downstream supervision of government implementation more easily carried out through a computerized information system, namely the SIPD. According to Banea, (2024) SIPD implementation has the potential to increase transparency and accountability in state financial management. The system allows for open and easy discussion of the regulation, management, and use of state budgets and assets, both among the government and the general public. This contributes to strengthening financial governance and increasing public trust in the government.

Various regulations related to SIPD are expected to have a positive impact in encouraging excellent, innovative, responsive, efficient and responsible governance. The main focus is to increase the transparency of the APBD. In this context, openness aims to prevent fraud through the nationalization of financial reports, thereby reducing opportunities for misuse by irresponsible individuals. In addition, the system facilitates greater public scrutiny of program implementation and budget use in various regions. A system used for managing data and other general information related to government administration. This general information can be in the form of a Laporan Atas Penyelenggaraan Pemerintah Daerah (LPPD) for one year, EPPD (Evaluasi Penyelenggaraan Pemerintah Daerah), and PERDA (Peraturan Daerah). Other Local Government Information is managed by regional apparatus in accordance with their fields of affairs or functions.

Use of SIPD in various Regional Apparatus Organizations

Regional financial transparency is one of the main pillars in realizing good governance. This transparency involves the presentation of financial information that is honest, complete, and accessible to the public. In many countries, including Indonesia, regional financial transparency is a major concern because it is related to efforts to prevent corruption, increase accountability, and public trust in government (Masitha, 2024). To realize good governance and produce accurate information in planning and budgeting, the use of technology has become a must for local governments. Since the enactment of Permendagri No. 70/2019, there is an expectation that SIPD will be immediately implemented by all OPDs. The goal is for the Regional Government to integrate all systems related to regional development and financial data into SIPD. Ekaputra, (2021) emphasizes that this is a crucial step in taking control to achieve the expected goals. In an effort to follow up the implementation of the financial administration process, local governments have the responsibility to improve and utilize the development of information technology. This aims to implement and disseminate Planning and Budget data transparently to the public, in line with the principles of good governance. Balqis, (2021) define SIPD as a manifestation of technology that is utilized and realized in the form of a system. SIPD, designed by the Ministry of Home Affairs, aims to improve the flow of the process of preparing regional development planning documents in accordance with the provisions of applicable laws and regulations.

Judging from the various provisions and regulations that exist and the contents of these provisions, SIPD is believed to have a great impact and hope in supporting quality, innovative, active, effective, efficient and accountable governance, especially the hope of making the APBD more transparent. The meaning of transparent here is that there is no gap for fraud (fraud), because of the digitization of financial reports, so there is no more dark space for individuals in the Regional Government to commit fraud. The system that is made more open makes a digital trail that records well all program activities and budget use in the region (Wahyuningsih, Dina Triana. 2022). Implementation of the Regional Development Information System (SIPD) is the act of implementing a system whose activities document, administer, and process regional development data (Yulianda, 2022). There have been many studies on the implementation of SIPD in various regions. One of

them is research conducted by Muhammad Irfan Nasution, & Nurwani, (2021) which shows that the implementation of SIPD in Medan City is still relatively new, the implementation process is still constrained in several aspects. The human resources there have fulfilled and are in accordance with their duties and functions, but BPKAD Medan City must be better prepared when there is a change in leadership. To realize the goals that have been set, careful preparation is needed from each regional work unit. This preparation includes two important points, namely the need for competent personnel with relevant expertise. This emphasizes the importance of having a qualified team that is able to face the challenges of SIPD implementation. Also, the availability of adequate facilities and infrastructure as the right infrastructure is crucial to support the effective implementation and operation of SIPD. The importance of this readiness cannot be ignored. If regional apparatus is not ready to face current technological developments, then it is possible that local governments are at risk of being left behind in terms of development and development. Thus, regional readiness in adopting and implementing SIPD not only has an impact at the local level, but also has broader implications for national development.

Based on the results of research conducted by Dewi, (2023). It is said that the SIPD implementation variable partially affects the performance of financial managers at the Cimahi City DPRD Secretariat. Simultaneously, the SIPD implementation variable has a significant influence on the performance of financial managers in financial administration at the Cimahi City DPRD Secretariat, which is 45.1%. While the remaining 54.9% has not been maximized by the relevant regional apparatus. Thus, it is suggested that all employees should better understand the purpose and objectives of implementing SIPD. If the OPD concerned does not understand the purpose and objectives of the SIPD, the performance of financial management at the Cimahi City DPRD Secretariat cannot be achieved optimally. Furthermore, it is suggested that the Cimahi City Government should pay more serious attention to the implementation of SIPD so that problems in financial management do not occur.

Although in its application this system still has many obstacles and it causes delays for the process of employee performance, this system requires the central government to immediately improve and reduce obstacles that have the potential to get a lot of criticism. For this reason, communication is very important so that the process of improving this system can run quickly, maximally and sustainably. In line with research conducted (Dela Alfani & Juliana Nasution, 2022), the readiness of OPD in implementing SIPD, especially at the Industry and Trade Office of North Sumatra Province is only 60%. Actually, after SIPD is implemented, the process of making DPA and RKA is easier and very helpful, it's just that the government only socializes but not by conducting special training for each agency so that more supervision is needed in inputting. As for research conducted by Ekaputra, (2021) SIPD has been used for the preparation of RKP documents for Nganjuk Regency, but it is still considered less effective when viewed from the quality of the resulting RKP documents.

The obstacles faced in using the SIPD application in the preparation of the Nganjuk Regency RKP document are caused by the application used to input programs, activities and sub-activities that are still not ready, allegedly because the server from SIPD has not

been able to accommodate all regions when accessing almost simultaneously which results in hampering the activity input process. But the efforts made to overcome the obstacles from the application of the SIPD application are Bappeda has reported the problems faced by the regions related to the difficulty of accessing the SIPD application to the central government to be followed up immediately. Providing socialization to all regional apparatus related to Permendagri number 70 of 2019 and procedures for operating the SIPD application in the preparation of the Nganjuk Regency RKPDP document. In contrast to research conducted by (Citta Nadya Celine Wurara, Alfon Kimbal, Neni Kumayas, 2020), when wanting to implement Sistem Informasi Pemerintahan Daerah in Manado City Human Resources (HR) and Financial Resources are not sufficient in realizing the implementation of SIPD because they still lack preparation in facing the challenges that exist and in terms of data collection and the quality of their human resources so that there are delays in data entry, The lack of BIMTEK procurement held by BAPPELITBANGDA makes the quality of resources lacking in operating the regional development information system and with the lack of technical guidance, the input from each SKPD is delayed. Although when the initial implementation of SIPD began during COVID-19, the communication carried out by BAPPELITBANGDA was to form a team and work according to their main duties and functions, and continue to coordinate with the Ministry of Home Affairs or the center as the maker of the regional development information system and implement the regional development information system, namely virtually using smartphone technology known as cellphones and using whatsapp groups, via telephone, and zoom meetings to hold meetings during the current pandemic, and meetings are held directly if an emergency is required to discuss development planning face-to-face by complying with applicable health protocols.

Meanwhile, research conducted by (Adisi. 2022). Looking at the 5 indicators that researchers use regarding the effectiveness of the SIPD program at BPKAD Indragiri Hulu Regency and based on the results of the study, these 5 indicators are interrelated in determining how the implementation of this SIPD is carried out, it can be said that the implementation of the SIPD program at the Regional Financial and Asset Management Agency of Indragiri Hulu Regency has been quite effectively implemented, because the Regional Financial and Asset Management Agency of Indragiri Hulu Regency has not been able to fully use SIPD in its activities because it still requires a companion application in several processes. Human resources that cannot be said to be good, network errors still occur when using SIPD so that it hinders inputting, and in the template making section it is also often constrained, there are activities that cannot be carried out using SIPD including making SP2D and SP2D examiner reports so that they still have to use SIMAKDA as a companion application then when you want to discuss SIPD constraints it is quite difficult to get a response from the center considering that this program is carried out throughout Indonesia so that getting solutions or directions from the center is a little difficult.

From the results of research by Sinaga, (2023). The obstacles experienced in the application of Regional Government Information System (SIPD) in the Financial Administration Scope at the Regional Financial and Asset Management Agency in Rokan Hilir Regency, Riau Province. lack of clear instructions for implementing financial administration by the central government. So that the limited application capabilities and

knowledge of implementers become obstacles in the financial administration process. The use of SIPD in the administration menu cannot be implemented 100 percent. This is not in accordance with the urgency of implementing Regional Government Information System (SIPD) which must be implemented no later than 2021. Meanwhile, until 2022 it still cannot be applied to the financial administration menu. Based on interviews conducted by the author, the failure of this consistency indicator can be seen from the fact that SIPD has not been implemented 100 percent. This is because there are still several menus that accommodate the financial administration process so that it must be implemented side by side with the SIPKD application.

The Efforts To Overcome Obstacles From The Implementation Of Sipi

From the results of research conducted (Banea, 2024), if there are obstacles in the implementation of SIPD but the Ministry of Home Affairs does not respond or respond to reports, each OPD can go directly to the Ministry of Home Affairs office for direct consultation on the problems faced. This step is taken to ensure that SIPD problems can be immediately addressed and resolved without waiting long. In addition, discussions conducted directly at the center provide additional benefits for each OPD because participants can interact directly with experts and institutions responsible for SIPD implementation. More fully explained by Sine, (2022) who conducted research on risk management using SIPD. Risk Treatment At this stage suggestions or proposals are given regarding the possible risks that exist in the SIPD application. This recommended risk treatment is expected to reduce the impact and possibility of risks that will occur. Risk treatment can be a prevention effort, an effort to transfer the risk to a third party, or an effort to accept the risk because the impact is not material to the agency.

Efforts to overcome these obstacles can be started by applying the principle of prudence in the transaction process, understanding each SOP flow so as to avoid failures that cause delays in the process of inputting SIPD documents. By carrying out each step carefully and thoroughly according to established procedures, the risk of errors can be minimized. Next, perform regular data backups according to standards and change passwords for data security. This process involves routinely copying data to a separate storage medium. Also, by regularly updating passwords, unauthorized access to systems and data can be prevented more effectively. The combination of regular data backups and regular password changes creates a double layer of protection that is essential in maintaining information security in this digital age.

SIPD is a system that has been integrated through local government accounts, so that data on sources of regional revenue, expenditure and financing funds can be known transparently. Therefore, the steps to overcome this by continuing to check data and information thoroughly by printing the results of the latest reports related to Renja, RKPD. The data verification process in the SIPD system must be carried out in accordance with the applicable standard provisions or SOPs. This step is important to ensure that any data or document input that is deemed out of sync can be immediately identified and rejected by the system. Thus, the system is able to maintain the integrity and accuracy of the

information stored, thereby preventing errors that can have an impact on decision-making and program implementation. This strict verification also creates trust among system users, as they can be assured that the data they are accessing is valid and reliable. The head of department as the administrator of the Regional Work Unit (SKPD) has an important role in managing user access to the Regional Development Information System (SIPD) application. In carrying out this responsibility, the head of service restricts access for some users to ensure that only truly responsible and trusted individuals can access the application. This aims to maintain the security and integrity of the data contained in SIPD. In addition, every user activity also needs to be supervised and monitored regularly so that any suspicious actions can be detected or are not in accordance with established policies. With this approach, it is expected that the management of the SIPD application can run more effectively and efficiently.

SIPD application manual book needs to be provided. The SIPD application manual book is very important to provide to ensure that users understand how to operate the system properly and correctly. Each program menu function/feature in the SIPD application is explained in detail in the application usage document or manual book so that users can understand each component in SIPD. With this manual, users can learn the various features and functions in the SIPD application independently. The manual also provides step-by-step guidance in completing tasks, as well as assisting in overcoming obstacles that may arise during use. In addition, the manual serves as a quick reference that can be accessed at any time, thereby increasing efficiency and effectiveness in data management and task execution related to SIPD. Every inputted data must go through a checking or filtering process first to ensure its validity, accuracy, and consistency. This process is important so that the data used does not contain errors, duplication, or irrelevant information. By applying filters to data before use, the potential for errors in analysis or decision-making can be minimized. In addition, pre-checking also helps maintain the quality of the data on which the operation or research is based, so that the final results are more reliable and in line with the expected objectives.

The system automatically validates the data entered, so that if there is duplicate data, the system will immediately detect and handle it. This duplicated data will be immediately deleted or blocked by the system to prevent redundancy or conflict in data processing. With this automatic validation mechanism, the integrity and accuracy of the data stored in the system can be maintained without the need for manual intervention. The inputted data must match the table schema in the revenue database to avoid errors. This table schema includes the expected format and type of data, such as numbers, text, or dates, as well as the maximum length of characters or numeric values, especially in the section on filling in expenditure descriptions. A mismatch between the inputted data and the table schema can cause the input process to fail or trigger errors in the system, which in turn can disrupt database operations and data integrity. Therefore, it is important to ensure that the data entered is in accordance with the rules and restrictions in the table schema. The inputted data must match the table schema in the shopping database to avoid errors. Each column in the SIPD database table has a specific data type and constraints, so if the data entered does not comply with these conditions, such as the wrong data type or empty values in mandatory

columns, the system will experience errors. Therefore, it is important to ensure that the format, type, and value of the inputted data are in accordance with the structure and rules set in the database table schema so that the data storage and processing process runs smoothly.

Before making entries in the SIPD program, there is a checking filtering stage first. This stage aims to ensure that the data to be entered is in accordance with applicable standards and regulations. This checking process is important so that there are no errors or duplication of data that can hamper the information management process in SIPD. With the filtering stage, the quality of the data entered will be more guaranteed, so that it can support more accurate policy making and decision making at the local government level. Regular and scheduled server checks and maintenance should also be carried out. The SIPD team at the SKPD level is responsible for ensuring that the server continues to function properly and making claims to the center if there are errors in data entry. With good coordination between the SKPD team and the center, technical problems can be resolved immediately, so that the data management process continues to run smoothly without continuous disruption. It should be remembered that every source of funds received or managed by an entity, especially in the context of local finance, must be recorded in detail and transparently. The aim is that all sources of funds can be traced to their origin. This principle aims to prevent misuse of funds, maintain accountability, and ensure transparency in local financial management. Thus, all transactions and fund flows will be recorded properly and in accordance with applicable regulations.

CONCLUSION

SIPD is an important tool in realizing good governance. The implementation of SIPD is a significant step in realizing good and transparent governance. This application is expected to unify all regional development and financial data, thus facilitating more effective financial administration. However, the implementation of SIPD still faces various challenges that hamper the effectiveness of local government performance. Nevertheless, SIPD has great potential to improve efficiency and accountability in regional financial administration. Some of the benefits that can be obtained include Transparency Data integrated in SIPD allows the public to monitor budget use more easily. Accountability can be tested with the digital footprint generated by SIPD facilitates supervision and reduces the potential for fraud and Business process efficiency can reduce the time and costs required in financial management. The success of its implementation is highly dependent on the commitment and joint efforts of all relevant parties by overcoming existing challenges and utilizing the potential owned, SIPD can be a solution to improve the quality of regional financial management.

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