Implementation and Implications of Regional Government Information System (SIPD) on Expenditure Administration

Florensia Bernika¹,
David P. E. Saerang²,
Hendrik Gamaliel ³

¹,²,³ Faculty of Economics and Business, Sam Ratulangi University, Indonesia

ARTICLE INFO

ISSN:
Keywords:
Implementation, SIPD, Implications and expenditure administration.

ABSTRACT

This study aims to determine the implementation the Regional Government Information System (SIPD) in the implementation of expenditure administration and the implications faced in the implementation of the local government information system. This research uses a qualitative method with a case study approach. Data collection was carried out by means of in-depth interviews and documentation studies. The results showed that the Local Government Information System Application at BPKAD Manado City is a computer application program that has been integrated and synchronized by one data at the Central Government, namely SIPD, one of the efforts in order to meet information needs quickly, precisely, completely, accurately and integrated. In addition, this can help the Central Government in controlling the financial activities of the Regional Government, but there are still several obstacles and obstacles that need to be addressed in order to optimally implement SIPD. In addition, the SIPD implementation policy in Manado City is in accordance with Peraturan Menteri Dalam Negeri No. 70 of 2019. From the aspects of resources, the character of the implementing agents, and the attitudes of the implementers, it still describes implementers who have minimal knowledge of SIPD and communication between implementing agents has not been maximized. The positive thing in the implementation of SIPD in Manado City is the existence of conditions conducive to the external environment (economic, social, and political environment). The implementation of SIPD creates practical constraints, such as network constraints that interfere with the data verification process and difficulties in communicating with implementing agents. Efforts to overcome obstacles are to conduct regular training programs for SIPD implementing employees with training materials that have been packaged easily so that the attitude of the SIPD implementing agents themselves can accept the new policy.

Introduction

The development of information and communication technology is closely related to e-government (Mishra & Attri, 2020). Where the Local Government Information System (SIPD) is also an application implemented by the Government to realize the Egovernment policy.

Based on Law No. 23 of 2014 concerning Regional Government Article 391 states that the Regional Government is obliged to provide Regional Government
information which includes regional development information and regional financial information, besides that Regional Government information is managed in a Regional Government Information System. To support the Law, there is a Ministry of Home Affairs Regulation (Permendagri) No 98 of 2018 concerning Regional Development Information Systems which has been amended to Permendagri No 70 of 2019 concerning Regional Government Information Systems.

In order to realize accurate information and good governance in planning and budgeting, one of the innovations developed by the Central Government on information technology is the issuance of a web-based application, namely the Local Government Information System (SIPD) by the Ministry of Home Affairs (Kemendagri). The purpose of this SIPD implementation is to provide information to the public on the implementation of local government, produce electronic-based interconnected and integrated local government information services, improve accountable, effective and efficient governance and support Presidential Regulation No. 39 of 2019 concerning One Data Indonesia which aims to provide implementation references and guidelines for Central Agencies and Regional Agencies in the context of implementing data governance to support planning, implementation evaluation, and development control.

At the beginning of 2021 as a new application, the implementation of SIPD had several problems both from the technical side of the application and its supporters and from outside the application such as human resources, geography and so on. This can occur because one of the factors is that there are obstacles to the integration of the SIMDA system into the new SIPD scheme. In the process of adjusting the management of the current government system, efforts are made until all regional apparatus can complete the integration process of the new governance system. The implementation of SIPD is also in accordance with the regulations that have been applied. However, there is still a lack of awareness of SIPD implementers and also not the maximum administrative sanctions provided by the government to increase the compliance of SIPD implementers in filling out data.

Initial observations obtained by researchers at the Regional Financial and Asset Management Agency (BPKAD) of Manado City which also has a general description of the problems that occur in all OPD’s in the Manado City Government, namely that they cannot absorb the budget properly because according to the implementer of the SIPD application at BPKAD Manado City, implementing this application is not easy. One of the factors is the occurrence of obstacles in data entry. Where step by step data entry is done online. Initial observations also showed that human resources at BPKAD Manado City were not ready to use this web-based application. Therefore, researchers suspect that the problems that occur at the research location are related to the lack of understanding of HR knowledge in managing the SIPD application. One example is the delay in salary payments. In paying salaries at the beginning of 2021, it is required to make detailed employee data for salary payments by uploading employee data by name in the form of an excel file and then uploading it to the SIPD menu. This is
considered inflexible without being supported by features that accommodate various types of salary components such as position allowances, family allowances, rice allowances and other allowances, causing the value that should be received by employees to be incorrect.

Based on the experience of the Landak District Government, the SIPD Application continues to undergo changes, but is not accompanied by notifications or notes on application improvements or version updates, making it difficult for users to data, menus, and report formats that can suddenly change. The results of preliminary observations show problems, including access to services that are not fully online, limited human resources for website managers and internet access that is still hampered by weak signals or internet connection networks (Anwar and Sujai, 2020).

Based on this phenomenon, a research idea was obtained to further examine "Implementation and Implications of Regional Government Information System (SIPD) on Expenditure Administration (Case Study at BPKAD Manado City)".

**Literature Review**

Information System Applications

According to Simangunsong, (2018) information systems are systems used to collect, process, store, analyze, and disseminate information for specific purposes in an environment. The combination of information technology and the activities of people who use that technology to support operations and management is the definition of an information system. The term information system in a broad sense is often used to refer to the interaction between people, algorithmic processes, data, and technology. The purpose of an information system is to produce information. An information system is data that is processed into a form that is useful for its users. Government.

Information System is the management of information based on workflows or business processes in accordance with the principles of efficiency and effectiveness in order to achieve organizational goals, at all levels of Local Government systematically in the context of providing services to the community (KAUR, 2008: 18).

Van Meter dan Van Horn dan George Edward III Theory

There are 6 (six) policy implementation model variables proposed by Van Meter and Van Horn in Agustino (2016: 133) which can affect the performance of public policy implementation, namely;

a. Policy Standards and Objectives/Policy Measures and Objectives

Policy implementation performance can be measured for success if-and only-if the size and objectives of the policy are realistic with the socio-culture that exists at the policy implementer level.

b. Source
The success of the policy implementation process is highly dependent on the ability to utilize available resources. This is the most important resource in determining a successful implementation process. But apart from human resources, other resources that need to be taken into account are financial resources and time resources.

c. Implementing Agent Characteristics
The center of attention on implementing agents includes formal and informal organizations that will be involved in implementing public policies. This is very important because the performance of public policy implementation will be very much influenced by the characteristics that are appropriate and suitable for the implementing agents. In addition, the scope or area of the policy also needs to be taken into account when determining the implementing agent. The wider the scope of policy implementation, the greater the number of agents that should be involved.

d. Attitude / Disposition of the Implementers
The attitude of acceptance or rejection of the implementing agent will greatly affect the success or failure of the performance of public policy implementation.

e. Interorganizational Communication and Implementing Agent Activities
Coordination is a powerful mechanism in public policy implementation. The better the communication coordination between the parties involved in an implementation process, the assumption is that mistakes will be very small to occur, and vice versa.

f. Economic, Social and Political Environment
An unfavorable social, economic and political environment can be the reason for the failure of policy implementation performance. Therefore, efforts to implement policies must also pay attention to external environmental conditions.

Regional Government Information System (SIPD)
In Permendagri No. 70 of 2019 Article 1 Point 12 states that the Regional Government Information System, hereinafter abbreviated as SIPD, is the management of regional development information, regional financial information, and other interconnected Regional Government information to be utilized in the implementation of regional development. SIPD itself has the benefit of providing accurate and up-to-date data and information for regional development planning, becoming a supporting system that carries out tasks and functions under the control of the Ministry of Home Affairs.

Method
This research uses qualitative research methods with a case study approach. According to Yin (2018: 2) the case study research method is an appropriate strategy
for use in research that uses the main research question how or why, little time the researcher has to control the events under study, and the focus of the research is a contemporary phenomenon, to track contemporary events when the events concerned cannot be manipulated. In this study, researchers focused on an event to find out the implementation and implications of the application of SIPD at BPKAD Manado City.

The type of data used in this research is qualitative data, using data collection techniques in the form of in-depth interviews with informants and documentation studies. Determination of data sources to be interviewed was carried out using a purposive sampling approach. There are 9 informants who can represent the implementation of SIPD in BPKAD Manado City.

This research uses triangulation techniques including two things, namely triangulation of data sources and triangulation of methods and member checks. Triangulation of data sources is done by checking data obtained from several sources (informants), then described and categorized (the same, different, and specific views). The data that has been analyzed by the researcher produces a conclusion, then an agreement (member check) is requested with the data source. Triangulation of methods is used by researchers to test the credibility of data and is done by checking data on the same source with different techniques.

**Result and Discussion**

**Policy Implementation**

The Local Government Information System (SIPD) is a program or system from the central government. This system is a form of policy implemented by BPKAD Manado City. This policy is believed to increase the effectiveness of BPKAD Manado's expenditure administration process. To find out the implementation and implications of this policy, the researcher looks from six points of view, namely based on the policy implementation model of Van Meter and Van Horn in Agustino (2016: 133). The explanation is as follows:

a. **Policy Measures and Objectives**

The implementation of SIPD in BPKAD Manado City is considered to be on target and has been implemented based on Permendagri. The opinion of informant N3 has relevance to the opinion of informant N5 who said that the implementation of SIPD in BPKAD Manado City has been based on Permendagri Number 77 of 2022. N10 and N11 added that this Permendagri contains Technical Guidelines for Regional Financial Management, especially in preparation for the implementation and administration of regional finances through the Regional Government Information System (SIPD) application developed by the Ministry of Home Affairs. The obstacles faced during the implementation of SIPD in BPKAD Manado City are problems with the application system. System disruptions often occur in every government policy. There are several factors that cause network
disruptions in information systems such as: human error, hardware weaknesses, software weaknesses, and network system weaknesses (Fernandes, 2022).

Gambar 4.2 Prototype Model (Sumber: Dinasari dkk, 2020)
The prototype model above can be a solution to overcome existing system disruptions. The prototype model is usually a display with simulated software flow so that it looks like ready-made software. This prototype model is evaluated by customers or users until specifications are found that match the wishes of customers or users. System disruptions in the implementation of SIPD at BPKAD Manado City can actually be overcome with a prototype model. Users in SIPD need to be involved because problems arise usually due to complaints from users.

b. Source
According to the Deputy of BUD (Treasury Division), in implementing a policy, competent and professional human resources are needed. In BPKAD Manado City, in implementing SIPD, there are still regional devices that are handled by human resources who do not have a good understanding of SIPD. As it is known that BPKAD, in this case the SIPD user owned by BUD, has access to monitor the activities of all regional apparatus in Manado City. An understanding of SIPD should be mastered by implementing personnel. Human resource capacity and local government information systems have a positive and significant effect on the quality of local government financial reports (Mustaqmah & Putri, 2022). In other words, human resource capacity can affect expenditure administration in a region.

c. Implementing Agent Characteristics
The performance of policy implementation will be greatly influenced by the characteristics that are appropriate and suitable for the implementing agents. The characteristics of the SIPD policy implementers in BPKAD Manado City tend to be unfavorable. This means that the implementation of this policy does not have good communication between implementers.

d. Implementers' Attitudes/Dispositions
The acceptance or rejection attitude of the implementing agent will greatly affect the success or failure of the public policy implementation performance. The attitude of the implementers towards this SIPD policy illustrates the characteristics of the implementers. The attitude displayed by SIPD implementing agents in Manado City shows a poor response. The implementers tend not to adapt to this system which is a new policy. One thing that can be done to introduce SIPD is training, between the central government and various related stakeholders can work together in socializing SIPD in Manado City.

e. Interorganizational Communication and Implementing Agent Activities

    In a public organization, local governments often experience difficulties in the complex communication process, so the spread of news downward within the organization and / or other organizations and to other communicators often experiences distortion of standards and objectives, or the same source of information provides a conflicting interpretation, so when intensive policy implementation will be more difficult. The development of information technology in recent years has changed the way people do activities because they started to do it digitally instead of doing activities in the traditional way. Therefore, the communication process in the implementation of SIPD in Manado City, especially at BPKAD Manado City which has full control over all OPD’s in Manado City, is considered to be in accordance with the needs or has followed the times.

f. Economic, Social and Political Environment

    An unconducive social, economic and political environment can be a source of problems from the failure of policy implementation performance. Therefore, policy implementation efforts require conducive external environmental conditions (Parmadi, 2018).

    Economic, social, and political factors have no influence on SIPD implementation for all OPD’s in Manado City. This shows a positive result on the policy implementation process in Manado city. Thus, it can be concluded that the environmental, economic, social, and political conditions in Manado City are conducive to implementing SIPD to regulate expenditure administration.

Implications

    The involvement of SIPD is considered to have a good impact on expenditure administration in Manado City, especially BPKAD. The impact of this application is
also in line with Permendagri 70 of 2019. SIPD has indeed been regulated in Permendagri 70 of 2019 which discusses the use of technology (Karundeng et al., 2021).

Based on interviews with informants, it shows that all informants agree that the existence of SIPD helps in the administration of expenses. In its implementation, although in carrying out this policy, it still faces obstacles. The implication of public policy is state/government policy, in the form of government choices to do or not. The policy guides the actions/patterns of actions of government officials based on laws and regulations with the aim of overcoming certain situations.

The existence of the SIPD policy in Manado City, especially BPKAD, raises obstacles from the point of practice such as network constraints that interfere with the verification process and difficulties in communicating with implementing agents.

The process of network constraints often occurs without communication from the Central Government to SIPD Users if there are system improvements, this disrupts the verification process in the implementation of expenditure administration.

Conclusion

Based on the results of the analysis of the conditions encountered in the study as discussed in the previous chapter, the conclusions that can be drawn in this study are, The Regional Government Information System application at BPKAD Manado City is a computer application program that has been integrated and synchronized by one data at the Central Government, namely SIPD, one of the efforts in order to meet information needs quickly, precisely, completely, accurately and integrated. In addition, this can help the Central Government in controlling the financial activities of the Local Government, but there are still several obstacles and obstacles that need to be addressed to be able to implement SIPD optimally. The SIPD implementation policy in Manado City is in accordance with Permendagri No. 70 of 2019. From the aspects of resources, the character of the implementing agents, and the attitudes of the implementers, it still describes implementers who have minimal knowledge of SIPD and communication between implementing agents has not been maximized. The positive thing in the implementation of SIPD in Manado City is that there are conditions conducive to the external environment (economic, social, and political environment), and SIPD creates obstacles from a practical point of view, such as network constraints that interfere with the data verification process and difficulties in communicating with implementing agents. According to Inzany et al (2022), explaining that problems will still arise, even though planning has been carried out and agreed upon together in policy implementation, there must be obstacles, against unexpected obstacles.

Suggestion

In answering problems related to human resources, the character of the implementing agent, and the attitude of the implementers, namely conducting regular training programs for SIPD implementing employees with training materials that have been packaged easily so that the attitude of the SIPD implementing agent itself can
accept the new policy. In addition, it is necessary to develop employee understanding of the purpose and objectives of implementing SIPD implementation and understand what supporting factors each agency needs to have to be able to implement SIPD implementation properly in terms of communication, human resource development and most importantly the attitude of the implementers as well as the commitment of leaders and supervision. This is what supports the implementation of SIPD implementation so that it can produce quality, integrated financial information and financial reports can be presented on time and reliably. In the problem of network constraints in terms of software and hardware, the solution that can be given is that it requires commitment from the Central Government and BPKAD. For example, if SIPD is carrying out system improvements, the Central Government provides notification when the system improvements are carried out, so that the Regional Government can also notify all SKPD. This is necessary so that the implementation of expenditure administration can run quickly, precisely and accurately.

References


