

Implementation of Local Government Information Systems in Improving Financial Management Accountability at BPKAD Biak Numfor Regency

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ABSTRACT

The implementation of e-government, particularly in municipal finance administration, has been greatly aided by information technologies. Information technology assists local governments in gathering data and information for financial reporting. For example, online payments allow for the payment of taxes and other levies, and automated recording facilitates the real-time recording of financial transactions. In order to conduct this research, the researcher used information system theory, which has four dimensions—organization, management, technology, and expertise—as stated by Laudon and Laudon 2005: (99-144). Financial reports that are published online and easily accessible by the public also increase public trust in government and reduce administrative complexity. This study aims to ascertain the Biak Numfor Regency Government's application, impediments, and efforts to implement SIPD in financial management at BPKAD Biak Numfor Regency, which has been readjusted to the Minister of Home Affairs' Regulation Number 70 of 2019 concerning Local Government Information Systems. In order to extract general truths from occurrences or happenings, this study employs descriptive qualitative research methodologies using inductive data. Researchers use data gathered from observation, interviews, or document analysis to describe events or occurrences in detail

INTRODUCTION

The use of information systems every day experiences development and acceleration in providing accurate information and can be received by everyone quickly and precisely, the Presidential Regulation Number 95 of 2018 pertaining to Electronic-Based Government Systems is governed by the President of the Republic of Indonesia. This can affect the quality of public services, which can also affect sound financial management that is applied from the center to the regions, and it can also have an influence on the establishment of a clean, effective, efficient, and responsible government system in Indonesia. In line with the autonomy principle of the Unitary State of the Republic of Indonesia, the regional government is defined by Law Number 23 of 2014 concerning Regional Government as a group or organization that conducts government affairs alongside the Regional People's Representative Council. The central government grants special rights to several regions, namely the right to autonomy to manage each regional government affair itself such as the election of regional leaders, regional apparatus, managing regional finances, collecting regional taxes and levies, sharing the results of managing natural resources as well as more human resources in the area. The Minister of Home Affairs recognized the need to improve the government information system and issued Regulation of the Minister of Home Affairs Number 70 of 2019 to replace Regulation of the Minister of Home Affairs Number 13 of 2016 concerning the Regional Government Information System. This policy has a big influence on regional financial management and makes the government and community more transparent. This rule offers a legislative foundation and technical parameters for the regional government information system, including the public's access to financial data and information on government programs and financial information. through an online portal. In its implementation, SIPD has several obstacles that must be re-evaluated by the Biak Numfor district government, especially the Biak Numfor BPKAD office, based on the results of a short question and answer session conducted by the author and the secretary of the Biak Numfor Regency BPKAD via telephone connected to one of the SIPD operators, several obstacles were found in the implementation of SIPD in Biak Numfor district, the problems faced are the number of experts who are not yet able to operate SIPD in one agency, for example in one of the Mandala sub-district government agencies which only has two operators, internet access and networks in Biak Numfor district are obstacles in the operation of SIPD, there are several areas that do not yet have adequate internet coverage in the operation of SIPD where the average speed is 7 Mbps, in the use of hardware and software to support the operation of SIPD is also still very lacking in each agency due to the lack of existing computer facilities.

LITERATURE REVIEW

Gap of Problems Taken (Research GAP)

The implementation of SIPD does indeed make it easier for every local government in Indonesia in managing regional governance in addition to being monitored by the central government in regional government development, it is also even and not left behind, but this is an evaluation for local governments, especially in financial management and financial reporting, which must adjust the input of reporting data in SIPD and SIMDA. Because the existing local government information data is in SIMDA which must be adjusted or reintegrated in SIPD, it affects the input of financial reporting data.

This re-input indirectly makes the work done twice as much work because the impact of this data input is directly on regional financial management. Managing financial reporting using SIPD makes performance easier, but this is a weakness for local governments because the input of data that must be appropriate and integrated, together with SIMDA as a companion for SIPD, makes local governments have to make efforts to deal with the obstacles faced so that local government can run well.

The author is able to recognize the current issues based on their past, specifically: The Biak people's usage of a new regional government information system Numfor Regency BPKAD in 2021 which has not yet fully reached the administration stage and is still using SIMDA in administration, Human resources are still very lacking, namely in the operation and use of regional government information systems and infrastructure to support the running of SIPD, in this case hardware and software, The quality of internet access is not good enough to make the financial administration that will be carried out hampered by receipts, deposits, accountability reports for receipts, management of inventory money, and others so that they are not timely and hinder financial management.

It can be seen from the identification of the problems above, the author will conduct research on the implementation of SIPD at the Biak Numfor Regency BPKAD as one of the Regional Apparatus Organizations in carrying out financial management in the Biak Numfor Regency Law Number 23 of 2014 respecting Regional Government served as the foundation for regional government. which regulates financial management in the system.

Previous Research

This study was inspired by several previous studies, both in the context of the application of SIPD or the information system used in managing regional finances. The first study was written by Muhammad Irfan Nasution, Nurwani (2021) Analysis of the Application of The SIPD application has been completely employed by Medan City BPKAD, the Regional Government Information Systems at the Medan City Regional Financial and Asset Management Agency, to carry out a variety of tasks that are a part of the Medan City government program. The author cites the second research, which examines how the regional financial management information system affects the caliber of financial reporting. written by Maulana Yusup (2016), the applications used and studied which are two different applications, namely the regional financial management information system as well as the information system of the regional government. The design and implementation of a website-based accounting

information system at the Faculty of Economics and Business, As-Syafi'iyah Islamic University, written by Sari Mujiani and Koirunnisa Mardhiyah (2019), is the third study that the author used as a reference. The goal of implementing an electronic-based accounting information system is to streamline administrative tasks, minimize errors, and facilitate administrative matters. The Manado City The fourth study cited by the author is Regional Government Information System Implementation. Composed by Neni Kumayas, Alfon Kimbal, and Citta Nadya C. Wurara The application of SIPD in the regional government is examined in Manado City Regional Government Information System Implementation. The location of data collection employed in this study is in BAPPELITBANGDA, whereas the author chose BPKAD as the research location. This is where the study differs from this one. The sixth research cited by the author examines how information technology utilization and human resource competency affect the caliber of financial reports produced by Nabila Zubaidi, Dwi Cahyono, and Astrid Maharani. Technology usage is covered in The Impact of Human Resource Competence and Information Technology usage on the Quality of Financial Reports. in this case the information system whether it is effective or not. The difference in research lies in the application of information technology to evaluate an information system's efficacy and quality in a financial report. Evaluation of the Regional Financial Information System's Good Governance Implementation, Information Utilization systems in financial governance provided through information systems in increasing transparency and accountability.

Statement of Scientific Novelty

The author conducted a different research where the context of the research conducted was how the implementation of SIPD in the BPKAD environment of Biak Numfor Regency can improve accountability for better, faster, more effective, and more efficient regional financial management using a qualitative descriptive method that has similar samples in the research conducted, namely the implementation of SIPD but has a different locus and different discussions or research in the implementation of SIPD which looks at how changes can occur when regional financial management uses SIPD in the BPKAD environment of Biak Numfor Regency.

Objectives

This study aims to analyze and obtain a clear picture of Using the Regional Government Information System to Increase Financial Management Accountability at the BPKAD of Biak Numfor Regency.

METHODOLOGY

Sugiyono (2020: 2) asserts that the research technique is a scientific approach that researchers employ to gather data for certain applications and goals. Qualitative research is descriptive in nature and frequently employs analysis, processes, and meanings. Theories are employed as a guide to ensure that the research's focus aligns with the facts in the field. In order to extract universal truths from occurrences or experiences, the author employs a descriptive qualitative research approach with inductive data. Researchers use data gathered from observation, interviews, or document analysis to describe events or occurrences in detail. The data is then examined to identify patterns, themes, and connections.

RESULTS AND DISCUSSION

Using the Management Information System theory developed by Laudon and Laudon (2005), the author examines how the deployment of SIPD at the BPKAD of Biak Numfor Regency enhances responsibility for regional financial management: (99-141) with dimensions: Organization, Management, Technology, and Expertise

Organization

Organization has an important role in the Regional Government Information System's installation, since carrying out effective coordination or cooperation necessitates a coordinated regional apparatus organization. In order to accomplish the goals of the OPD, specifically to be able to effectively collaborate with the established regulations, the Biak Numfor Regency Government, through the BPKAD of Biak Numfor Regency, which is in charge of carrying out tasks and policies in the area of regional financial and asset management, must use SIPD. Head of Biak Numfor Regency's Regional Financial and Asset Management Agency, Mr. Gunadi S.sos, M.Si on January 11, 2024 said that:

In the policy of using SIPD, It serves as a channel for informing the public and is under the jurisdiction of the Ministry of Home Affairs, which is the central government. who are connected to the government, but in its implementation, the Ministry of Home Affairs provides a policy to each regional government not to have to use SIPD in its entirety where it is adjusted to several obstacles or capabilities owned by the regional government to use SIPD in inputting financial management data, such as an example that can be given is in the administration and reporting features which cannot yet be used by the Biak Numfor Regency BPKAD, the Biak Numfor Regency BPKAD has used SIPD in electronic-based financial management but only in the preparation of the APBD, so that the administration and reporting process still uses applications made by the regional government and also previous applications that have been made by the Ministry of Home Affairs. By using SIPD, local governments can obtain accurate, relevant, and real-time information about regional finances and can make decisions appropriately, but it is necessary to re-regulate the management of SIPD specifically in regional regulations both from SIPD itself and the human resources that manage it.

Management

In management, alignment is something that is very much used in regional financial management that will be used in the application or implementation of a policy, so that it cannot confuse the implementers of the policy. Based on the results of the interview conducted by the author according to Mr. Gunadi S.sos, M.Si as the head of the Biak Numfor Regency Regional Financial Management Agency on January 11, 2024 stated that:

The Biak Numfor Regency Government in this case BPKAD uses two applications in implementing the financial management process. The first is SIPD which is useful in the planning and budgeting process and SIPD is obtained for free through the Ministry of Home Affairs, the second is the SWARUSER application which is useful in the accounting administration and reporting process, this application was built using funding sources from the APBD. The Head of BPKAD also explained that he would try to be able to use the SIPD application as a whole this year 2024.

Table 1. SIPD General Data Groups

NO	GROUP DATA	Type of Data
1.	General data	<ol style="list-style-type: none"> 1. 1. Geography (location or position of an area) 2. 2. Government (government administration, state apparatus, personnel administration) 3. 3. Demographics (population or number of residents)

Source: bpkad.biakkab.go.id (2024)

According to the findings of the author's study, the BPKAD of Biak Numfor Regency, which is responsible for implementing the management policy, has complied with the fundamental rules, specifically Law Number 70 of 2019 concerning the Regional Government Information System, which has improved the accountability of Regional Financial Management.

Technology

Because the community needs services and supports government decisions, the Regional Financial and Asset Management Agency of Biak Numfor Regency, a regional apparatus organization with other functions as a regional government, needs people who understand and can manage technology. The BPKAD of Biak Numfor Regency can attempt to integrate the regional government information system in regional financial management by creating an integrated information system from the center to the regions. This will enhance the quality of public services and enable prompt decision-making accurately. Mr. Saipan.ST as the Head of Accounting and Regional Financial Reporting said that:

The implementation of the regional government information system is important in the development and management of a centralized information system that is not only information technology, BPKAD itself uses the ASTINET internet network which is another product of PT. Telkom Indonesia (Persero), making it very easy for users to access the SIPD website quickly.

So it needs to be accounted for in order to get full trust from the community. SIPD is a form of efficient and fair public service concept which includes socio-political and economic fields and is related to the functions of state organizing bodies, both judicial, legislative, and executive. The Regional Government Information System is also a supporter in the process of managing regional finances in the Electronic-Based Government System (SPBE) which is integrated nationally and well-integrated.

Expertise

In the implementation of the Regional Government Information System, human resources are needed who are capable and expert in using information technology and non-technology. Human resources who are capable and have expertise in information technology have a function as a determinant in the implementation of SIPD as a whole, this is related to technology that not everyone can master. The importance of expertise in the implementation of the Regional Government Information System, good network facilitation is the basis for producing reliable human resources or experts in using information technology in this case is SIPD. Based on the results of the interview conducted by the author, Mr. Gunadi S.sos, M.Si as the Head of the Regional Financial and Asset Management Agency of Biak Numfor Regency on January 11, 2024 stated that:

BPKAD itself has just introduced and socialized the SIPD application in the APBD preparation process, namely by carrying out the mentoring process, preparation assistance, and workshops carried out by BPKAD to introduce the SIPD application. Because information technology which at all times must experience development and change from time to time, human resources are needed who are experts in the field of information systems who understand and can operate it. BPKAD Biak Numfor Regency by each OPD must have quality information technology in order to be able to carry out regional financial management in running SIPD and presentation in the form of reports that are of higher quality and can be accounted for. Therefore, it is necessary to regulate in regional regulations that regulate the need for human resources who are able to manage SIPD properly and correctly and regional regulations that regulate the use of SIPD in the regional government environment

CONCLUSIONS AND RECOMMENDATIONS

The author concludes that the implementation of SIPD has been carried out well by the BPKAD of Biak Numfor Regency, but from the theory of Management Information Systems according to Laudon-Laudon, it can be seen that there are several dimensions that need to be improved or examined, namely in the dimensions of expertise, technology, and organization which need to be regulated again by Biak Numfor Regency regarding the use of SIPD and the need for human resources in managing SIPD properly. This must be done immediately considering the Regulation of the Minister of Home Affairs Number 70 of 2019 concerning the Regional Government Information System and Government Regulation Number 12 of 2019 concerning Regional Financial Management which can increase accountability, effectiveness, efficiency, and good and correct decision making so that regional financial management can run in accordance with existing rules and policies. This study has major limitations, namely research time and costs.

The study was also only conducted on one Regional Apparatus Organization as a case study model selected based on search results and interviews conducted via sending messages via the WhatsApp application. The author realizes that the research findings can be continued because there are still several dimensions that need to be improved, therefore the author suggests that further research can be conducted at similar locations related to the SIPD implementation evaluation program at the BPKAD of Biak Numfor Regency, to find out the results of the SIPD implementation to what extent and whether the suggestions given by the author have been made or not in more depth.

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