The Contrarian: Finance, Accounting, and Business Research
Volume 4, Issue 1, 2025
pp. 29-36

Analysis of the implementation and implications of the regional government information system (SIPD) in regional financial management (Study in North Sulawesi Province)

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Received 13 November 2024
Revised 24 April 2025
Accepted 26 April 2025
Published online 27 April 2025

DOI: 10.58784/cfabr.253

ABSTRACT
SIPD or Local Government Information System is an information system used in the North Sulawesi Provincial government as a regional development planning system, regional financial system, and local government system, including a local government guidance and supervision system. This study aims to determine the Implementation and Implications of SIPD in Regional Financial Management faced in relation to Permendagri 77 of 2020. The research method used is descriptive qualitative research using a case study approach. Based on the results of research conducted at BKAD North Sulawesi Province, Disdukcapilkb North Sulawesi Province and KIPS North Sulawesi Province, it has not been fully implemented optimally in accordance with Permendagri Number 77 of 2020. The results of this study are first, the implementation of expenditure in terms of payment for goods and services using the UP, GU and TU mechanisms is currently carried out by the Expenditure Treasurer /Assistant Expenditure Treasurer. Second, it is known that in one NPD there is only one provider of goods and services. Third, there are obstacles in the form of SIPD servers that often have problems with the network. Furthermore, the implications of SIPD in Regional Financial Management in North Sulawesi Province are influenced by applicable regulations, as well as facilitating human resources, reducing the use of paper (paperless) and helping to decide on policies that are fast and precise in decision making.

Keywords: SIPD; financial management; BKAD; information system; local government
JEL Classification: H72; H83

1. Introduction

The Indonesian state places the central government as the highest authority, while the administrative regions only have the powers that the central government decides to delegate (Danuta, 2017). The openness of information often becomes an obstacle between the central government as the supervisor and the regional governments as the implementers of development. In addition, Indonesia's diverse geographical, geological, hydrological, and demographic conditions, along with the varying circumstances of communities in each region, further exacerbate this issue. This is what encourages technology as one of the right solutions to solve problems that occur in the field (Inzany et al., 2022). Technological sophistication is also balanced with users who must be able to take preventive action before errors occur in the system such as backing up existing data in advance (Manossoh et al., 2023).

The Minister of Home Affairs Regulation Number 77 of 2020 states that electronic-based government systems in regional financial management are managed in one data through the Regional Government Information System (or SIPD). The SIPD system facilitates consistency of initial planning to budgeting and creates transparency (Karundeng et al., 2021). The process of implementing regional budget administration is a process that is bound by many laws and regulations and in its development has undergone changes and adjustments (Rumondor et al., 2023). Regional Governments are required to implement an integrated electronic-based government system in the field of Regional Financial Management (Samuri et al., 2023).

In 2023, the Ministry of Home Affairs published a new version of SIPD called SIPD RI which was tested in the 2023 fiscal year. Even though it is limited to the planning and budgeting process, local governments must implement the SIPD RI application starting in the 2024 fiscal year. The SIPD RI will be used by local governments starting from planning and budgeting to financial reporting, including the North Sulawesi Provincial Government (Arif & Firmansyah, 2024). The SIPD has provided a menu for paying 1 NPD to PPTK on the GU (Reimbursement Money) menu and the Regional Apparatus makes GU payments directly to providers of goods and services. In the context of efficiency, if there is an expenditure that is not in accordance with the category, then the provider of goods and services cannot be included in the NPD for GU. Teken and Romarina (2024) find that the implementation of SIPD has not been effective due to obstacles in socialization, training and education, human resources, the response of the Central Government, and not yet fully implementing the financial management system. Setyawan (2023) also shows that factors inhibiting the implementation of SIPD include socialization, training and coaching, non-routine implementation, and human resources.

2. Literature review

- **Policy standards, policy goals/measures, and targets** are measurable implementation performance with realistic levels of success and targets based on the social culture that exists at the policy implementing level. If the size and objectives of the policy are too ideal (utopian), it will be difficult to realize. Furthermore, Nasution et al. (2021) stated that measuring implementation performance certainly emphasizes the standards and targets that must be achieved by policy implementers.
- **Resources** explains that successful implementation depends on the ability to utilize available resources. Humans are the most important resource in determining the success of an

implementation. Quality human resources are very necessary to achieve predetermined policies in a timely and political manner. Financial resources and time are also important factors in successful implementation. Wilansari et al. (2022) explains that policy resources are no less important than communication.

- **Characteristics of the implementing organization.** The focus of attention on implementing agents includes formal organizations and informal organizations that will be involved in policy implementation. This is important because implementation performance will be greatly influenced by the characteristics that are appropriate and suitable for the implementation agent. This is related to the context of the policy to be implemented which requires firm and disciplined implementation. In other contexts, a democratic and persuasive implementing agent is needed. Apart from that, the scope or area is an important consideration in determining the policy-implementing agent (Bernika et al., 2023).
- **Communication between related organizations and implementation activities.** For policies to be implemented effectively, Van Meter and Van Horn (1975) explain that the standards and objectives must be understood by policy implementers. Therefore, standards and objectives must be communicated to policy implementers. Communication must be consistent and uniform so that standards and goals can be achieved. In this context, policy implementers know what is expected and know what must be done. In public organizations (for example, local governments), communication is often a complex process.
- **Disposition or attitude of the implementers.** Van Meter and Van Horn (1975) explain that the attitude of acceptance or rejection by implementers greatly influences the success or failure of implementing public policies. Public policy is usually top-down, where it is likely that decision-makers do not know or cannot even touch on the needs, desires or problems that must be resolved. This is caused by factors such as organizational interests, community interests, and personal interests.
- **The social and political-economic environments** are the last factors that needs to be considered to assess implementation performance. According to Van Meter and Van Horn (1975), social and political economy shows the extent to which the external environment drives the success of public policy. Unsupportive social, economic, and political environments can be a source of problems in implementation performance failure. Therefore, implementation efforts require conducive external environmental conditions.

3. Research method

This study follows Nugraha (2022) in using the qualitative approach, especially a case study. Case study is an exploration of a bounded system or a case/variety of cases over time through in-depth data collection and involving a variety of rich sources of information in a context. The bounded system is bounded by time and place while the case can be studied from a programme, event, activity or an individual and organization. The research objects consist of: BKAD of the North Sulawesi Province, KIPS of the North Sulawesi Province, and Dukcapilkb of the North Sulawesi Province. The informants in this study come from different backgrounds. To facilitate the data analysis process, each source has its ID as presented in Table 1.

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Table 1. Informants

NO.	USER	ID
1	Kepala Bidang Perbendaharaan sebagai Bendahara Umum Daerah (BUD) Badan Keuangan dan Aset Daerah (BKAD) Provinsi Sulawesi Utara	N1
2	Bendahara Pengeluaran Badan Keuangan dan Aset Daerah (BKAD) Provinsi Sulawesi Utara	N2
3	Analisis Keuangan Pusat dan Daerah Badan Keuangan dan Aset Daerah (BKAD) Provinsi Sulawesi Utara	N3
4	Bendahara Pengeluaran Dinas Kependudukan Pencatatan Sipil dan Keluarga Berencana Provinsi Sulawesi Utara	N4
5	Bendahara Pengeluaran Dinas Komunikasi Informatika Persandian dan Statistik Daerah Provinsi Sulawesi Utara	N5
6	Pejabat Pelaksana Teknis Kegiatan (PPTK) Badan Keuangan dan Aset Daerah (BKAD) Provinsi Sulawesi Utara	N6
7	Pejabat Pembuat Komitmen (PPK) Badan Keuangan dan Aset Daerah (BKAD) Provinsi Sulawesi Utara	N7

4. Result and discussion

- **Policy standards and objectives/policy measures and objectives**

  In general, the meaning of implementation basically also measures the success or failure of a policy outcome that is actually implemented in the field by implementers and how it impacts the community. Implementation performance measurement emphasizes certain standards and goals achieved by policy implementers. The implementation of SIPD in BKAD of North Sulawesi Province is considered to be on target and has been implemented based on Permendagri 77 of 2020. This is reflected through payments from PPTK to the appropriate providers of goods and services.

- **Resources**

  In the SKPD or OPD in North Sulawesi, SIPD implementation is generally handled by competent human resources. Consistent with N1, "*all human resources are capable of implementing SIPD*". The capacity of human resources and local government information systems has a positive and significant effect on the quality of local government financial reports, including the implementation of spending. According to N2, "*all components have attended training and understand and carry out financial management well*".

- **Characteristics of the implementing organization**

  The characteristics of the implementing organization consist of bureaucratic structure, norms and bureaucratic relationship patterns. Discipline is a pattern of attitudes of implementers in carrying out their duties and responsibilities and achieving successful policy implementation. The attitude of policy implementers in North Sulawesi Province is reflected as follows:

  N1: *"employee involvement in implementing regional expenditure management policies through SIPD is very important to ensure that these policies run effectively and by predetermined targets".*

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N2: *"there is a good correlation between one and the other because providing down payments (or UP) has procedures and must be in line with predetermined policies. Consultations with the Ministry of Home Affairs and villages are routinely carried out".*

N3: *"the employee who carries out the SIPD is the Expenditure Treasurer or can be represented by another related operator".*

N4: *"full involvement of implementing employees (in this case the expenditure treasurer) is required in accordance with existing policies so that they are in line with the regional vision and mission".*

- **Communication between related organizations and implementation activities**

  The communication process in implementing SIPD, especially in BKAD, is by needs. BKAD is a regional apparatus that has full control over all SKPD/ODP in North Sulawesi. Apart from that, BKAD knows the conditions or obstacles related to the implementation of SIPD in North Sulawesi. This is consistent with N5 which states that "*what is done must always be coordinated with the relevant parties. Moreover, there is socialization carried out almost every month to always get the latest information. Communication between employees must be good and professional so that the regional vision and mission can be achieved*".
- **Disposition or attitude of the implementers**

  The disposition or attitude of the implementer includes the bureaucratic structure, norms and relationship patterns that occur within the bureaucracy. The attitude of policy implementers must be appropriate in carrying out their duties and responsibilities and based on discipline. According to N4, "*yes, our attitude must be alert and cooperative towards existing requests so that all forms of requests must be properly validated and must be by applicable laws and regulations as well as our duties and functions*". Each agency/institution implementing policies must have a feeling of ownership over their respective duties according to a predetermined plan. According to N1, "*the response from implementing employees was very enthusiastic even though initially there were difficulties, but because they responded well, the implementation could run well*".
- **Social and political economic environment**

  Apart from the five factors above, another factor that is considered to have a strong influence on the implementation model is external factors from the implementing organization itself. These external factors include social, economic and socio-political factors. The interview results showed that:

  N1: "none".

  N2: "actually there is none, it is highly recommended that MSMEs be involved as providers of goods and services".

  N3: "yes, especially in the economic sector, so MSMEs can get involved, and in social life there is community welfare".

  N4: "none".
- **The impact of SIPD on regional financial management**

  The implications of SIPD are influenced by existing regulations so that they have an impact on the implementation of SIPD itself. However, there are still several conditions that cannot be adjusted to the Minister of Home Affairs Regulation (according to quote N6) because they are still under development. All informants agreed that SIPD helps in financial management. The implementation of shopping contains information, data flow, as well as the use and presentation of documents carried out electronically. According to N3, "*the implications or involvement of SIPD is not only felt by the North Sulawesi Provincial Government but is an appeal to all regional governments throughout Indonesia to use SIPD in regional financial management. management. The implication of SIPD is a system that helps regulations. So, it is not the application of SIPD that has implications, but rather the regulations that have implications for SIPD*".

5. Conclusion

The first finding, the implementation of SIPD in regional financial management in North Sulawesi Province focuses on standard aspects and policy targets. In accordance with Permendagri 77 of 2020, spending on goods and services is carried out using the UP mechanism after obtaining PA/KPA approval. Next, the Expenditure Treasurer/Assistant Expenditure Treasurer disburses the UP amount recorded non-cash by transfer to the PPTK account. The current practice is that the UP process only reaches the Expenditure Treasurer or Assistant Expenditure Treasurer. This is because PPTK does not have its own account to make payments to providers of goods and services.

The second finding, the implementation of NPD in accordance with Permendagri 77 of 2020 can provide opportunities for MSMEs to participate in the provision of goods/services in government. The problem encountered was network problems which disrupted the data verification process. The third finding, resources, characteristics of implementing organizations, communication between organizations and strengthening activities, disposition or attitude of implementers, as well as the economic, social, and political environment in supporting SIPD implementation are optimal. SIPD can make things easier for human resources or users, reducing paper usage because it is stored on one server. Apart from that, SIPD can help decide on quick and appropriate policies to make changes or in order to build community welfare.

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