

EFFECTIVENESS OF IMPLEMENTING REGIONAL GOVERNMENT INFORMATION SYSTEMS IN PREPARING WORK PLANS AND BUDGET OF REGIONAL FINANCE AND ASSET MANAGEMENT AGENCY OF SOUTH CENTRAL TIMOR DISTRICT

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Abstract

This research aims to determine the effectiveness of implementing the Regional Government Information System in preparing work plans and budgets at the Regional Financial and Asset Management Agency of South Central Timor Regency. The research method used in this research is qualitative methods. Data collection techniques include observation and interviews. This research carried out field observations and data collection at the Regional Financial and Asset Management Agency, especially the Regional Budget and Program Subdivisions. The results of the research are that the application of the Regional Government Information System (SIPD) is very helpful in the implementation of the preparation of work plans and budgets at the Regional Financial and Asset Management Agency of South Central Timor Regency. SIPD began to be implemented in 2020 by the Ministry of Home Affairs and is regulated by Minister of Home Affairs Regulation Number 70 of 2019. The Regional Government Information System provides regional financial planning information for the next year that can be used in implementing financial management at Regency Regional Financial and Asset Management Bodies South Central Timor. By implementing SIPD, Financial Management can be reported and presented effectively, efficiently, transparently and accountably.

Keywords: Effectiveness, SIPD ,Work Plan and Budget

Introduction

In the context of implementing effective, efficient, transparent and responsible regional financial management, the central government through the Directorate General of Regional Financial Development, Ministry of Home Affairs provides a Regional Government Information System (SIPD) as mandated in Law number 23 of 2014 Article 391 states Regional Governments are obliged to provide regional government information consisting of Regional Development information, Regional Financial Information, which is managed in a Regional Government Information System. This is emphasized again through Minister of Home Affairs Regulation Number 70 of 2019 concerning Regional Government Information Systems, namely the management of regional development information, regional financial information and other regional government information that are interconnected to be used in the implementation of regional development as a reference in preparing the Regional Revenue and Expenditure Budget.

Government Regulation No. 12 of 2019 article 222, the Government implements an electronic-based government system in managing regional finances. This is carried out in stages according to the conditions and/or capacity of regional government no later than 3 years after the Government Regulation is stipulated. Regional governments are required to implement an electronic-based government system in the field of regional financial management in an integrated manner, at least including the preparation of programs and activities and RKPd, preparation of SKPD work plans, preparation of budgets and revenue management. The stages of preparing SKPD budget planning include preparing KUA-PPAS and preparing RKA - SKPD.

By implementing an electronic-based government information system in regional financial management, it helps regional governments, especially BPKAD South Central Timor Regency, in monitoring the implementation of financial management and public services to be more focused, transparent and accurate. And to find out the effectiveness of SIPD implementation, you can use the concept of work effectiveness according to Handoko quoted in Bormasa, 2022, namely usefulness, accuracy and objectivity, scope, cost effectiveness, accountability and timeliness, this is in accordance with South Central Timor Regent Regulation Number 28 of 2021 concerning regional financial management systems and procedures.

The Regional Government Information System (SIPD) has the meaning of systematic management of information based on performance in accordance with the principles of efficiency and effectiveness in achieving organizational goals at all levels of regional government in carrying out services to the community, implementing a Government-Based System. National integrated electronics (SPBE) is very important to realize Good Governance and produce one accurate and integrated Indonesian data from regional to central. Regional Financial Management is all activities which include planning, implementation, administration, reporting, accountability and supervision of regional finances. Implementing a web-based SIPD helps speed up regional financial planning in preparing work plans and budgets. The availability of this technology makes it easier for us to access data and information on regional development and regional financial management (Minister of Home Affairs Regulation Number 70 of 2019

The SIPD application designed by the Ministry of Home Affairs is not yet perfect, it is still at the testing stage and requires new breakthroughs to perfect this application. In implementing the Regional Government Information System, various problems are experienced, especially in the preparation of budget work plans, namely: The provision of network infrastructure is not optimal, often there are disruptions when inputting occurs in the system error application (server not found) thus hampering the RKA input process and the Regional Government Budget Team must revise the discussion schedule for RKA assistants, the ability of human resources in using regional government information system applications is still low, this is due to the lack of user knowledge in implementing SIPD applications, in preparing work plans and budgets users learn autodidactically through existing tutorials so that they understand the related applications SIPD is still very limited. Even in the midst of limited knowledge of the SIPD application, the activity of preparing the budget work plan still proceeded according to the specified time.

The Regional Financial and Asset Management Agency for South Central Timor Regency has used the Regional Government Information System (SIPD) in preparing work plans and budgets since 2020, replacing the SIMDA (Regional Management Information System) application. With the aim of facilitating regional planning and financial processes using an electronic system. By using SIPD, it is hoped that the preparation of work plans and budgets will be more effective, efficient and accountable, so that there will be no more mistakes in budgeting for programs and activities.

According to Steers, quoted in Bormasa, 2022, the best way to achieve effectiveness is to pay attention simultaneously to three interrelated concepts (1) optimizing goals, (2) system perspective: and (3) stress on human behavior. in the organizational structure. It can be concluded that effectiveness is a measure of the quantity and quality of work that can be measured

H. Emerson quoted in Bormasa, 2022 Effectiveness is a measurement in the sense of achieving the goals and objectives that have been set. Therefore, this research was carried out with the aim of finding out "The Effectiveness of Implementing the Regional Government Information System (SIPD) in Preparing the Budget Work Plan (RKA) at the Regional Financial and Asset Management Agency, South Central Timor Regency" in depth. And the focus of this research is "How Effective is the Implementation of SIPD in Preparing the BPKAD Work Plan and Budget for South Central Timor Regency."

Methods

This study was conducted at the Regional Financial and Asset Management Agency (Badan Pengelola Keuangan dan Aset Daerah) of South Central Timor Regency. The researcher employed a qualitative descriptive research method. In this study, the researcher provided an overview of the actual conditions regarding the implementation of the SIPD application in the preparation of work plans and budgets at the Regional Financial and Asset Management Agency of South Central Timor Regency. The types and sources of data were obtained through observation and direct interviews with key informants. According to Moleong, as cited in Noor (2020), the qualitative method is a research procedure that produces descriptive data in the form of spoken or written words from people and observable behavior. Qualitative research is conducted to collect high-quality and comprehensive data, including both primary and secondary data.

1. PrimaryData

Primary data refers to verbal information or words spoken orally, gestures, or behaviors exhibited by subjects related to the variables being studied. In this research, primary data was directly obtained from informants at the research site through interviews. The key informants were the Head of the Regional Budget Division of the Regional Financial and Asset Management Agency (BPKAD) of South Central Timor Regency (Ronny V. Therik, SE) and the Functional Officer for Budget Planning, Program, and Reporting (Emy J. Selan, S.IP).

2. Secodarydata

Secondary data is obtained from documents, graphics/tables, notes, meeting minutes, photos, films,

video recordings, and other items that can enrich primary data. The secondary data used in this study includes the implementation of the SIPD at the BPKAD of South Central Timor Regency, as stipulated in the Minister of Home Affairs Regulation No. 70 of 2019 and further elaborated in the South Central Timor Regent's Regulation No. 28 on the System and Procedure for Regional Financial Management of South Central Timor Regency

Based on the discussion above and several references from previous researchers, the author is interested in studying the **Effectiveness of Implementing the Regional Government Information System (SIPD)** in the preparation of work plans and budgets as the focus of this research.

Results and Discussions

A system is designed and implemented to make work more effective and efficient. In other words, the fundamental purpose of introducing a system is to simplify the tasks of its users. Based on the findings regarding the effectiveness of implementing the Regional Government Information System (SIPD) in the preparation of work plans and budgets, as elaborated in the introduction, it can be concluded that:

Implementation refers to the actualization following the establishment of a law. The term *implementation* signifies the application of enacted regulations aimed at achieving specific objectives. To ensure these objectives are met, a policy—resulting from a political process—is translated into concrete activities and actions through a process of application. Thus, the variable of SIPD implementation partially influences the preparation of work plans and budgets. The Regional Government Information System (SIPD) is an information system containing data on regional development planning and regional financial information.

As stated directly by an informant, *"The effectiveness of preparing work plans and budgets for regional government organizations through SIPD is quite good; however, system upgrades are still needed to ensure the RKA preparation process runs even more smoothly."* In an indirect statement, the South Central Timor Regent Regulation No. 28 of 2021 concerning the system and procedures for regional financial management in South Central Timor Regency, along with other governmental information at the Regional Financial and Asset Management Agency (BPKAD) of South Central Timor Regency :

1. Development Information System:

The Development Information System contains planning documents for regional government organizations, including the Strategic Plan and Work Plan of the respective organizations. These planning documents serve as a reference for budget preparation, such as the General Policy on Budget (KUA), the Budget Priorities and Ceiling (PPAS), and the electronic-based Work Plan and Budget (RKA) of regional government organizations.

2. Regional Financial Information System:

The Regional Financial Information System encompasses information on regional budget planning, the implementation and administration of regional finances, accounting and financial reporting, accountability for regional financial implementation, and regional assets. This regional planning information is generated through the stages of electronic-based regional budget preparation, including the formulation of the General Policy on Budget (KUA), the Budget Priorities and Ceiling (PPAS), and the preparation of work plans and budgets for regional government organizations.

3. Other Regional Government Information Systems:

Other regional government information systems are managed through electronic-based regional financial information, such as the Government Agency Performance Accountability Report (*Laporan Akuntabilitas Kinerja Instansi Pemerintah*, LAKIP) and the Regional Government Implementation Report (*Laporan Penyelenggaraan Pemerintahan Daerah*, LPPD).

The Regional Financial and Asset Management Agency (BPKAD) of South Central Timor Regency has successfully implemented the SIPD policy in accordance with existing regulations. This was confirmed by an interview with the Head of the Budget Division of BPKAD, South Central Timor Regency, who stated, *"I believe the implementation of SIPD has been running well and in accordance with the established regulations."* In the application of the Regional Government Information System (SIPD) in South Central Timor Regency, the researcher found that the implementation of SIPD policies, particularly in the preparation of work plans and budgets, has been carried out in compliance with the applicable laws and regulations.

The purpose of managing SIPD is to ensure that Regional Financial Information Management is carried out professionally, as outlined in Law No. 23 of 2014, which mandates that Regional Governments must provide Regional Government Information (including regional development information and regional financial information) and manage other regional government information. Additionally, the demand for

transparency in the development planning process, as mandated by Law No. 25 of 2004 on the National Development Planning System, along with public access to information, has driven the government to innovate in development planning. This led to the issuance of Minister of Home Affairs Regulation No. 70 of 2019 on SIPD, which has similar objectives: to enhance public services effectively, efficiently, and accountably by utilizing information and communication technology.

Furthermore, in accordance with the mandate of Presidential Regulation No. 54 of 2018 on the National Strategy for Corruption Prevention, which requires all regional governments to integrate the regional planning system and the regional budgeting system for the purpose of efficiency and effectiveness in governance, even Presidential Regulation No. 39 of 2019 on One Data emphasizes the need for data integration across government systems. In Indonesia, there are several regulations related to the implementation of the Electronic-Based Government System (SPBE), as well as policy rules issued by the Ministry of Home Affairs (Kemendagri), such as Government Regulation No. 12 of 2019 on Regional Financial Management. The most recent regulation is Minister of Home Affairs Regulation No. 70 of 2019 on SIPD, which has similar objectives: to improve public services effectively, efficiently, and accountably by utilizing information and communication technology. This is further elaborated in the South Central Timor Regent's Regulation No. 28 of 2021 on the system and procedures for regional financial management.

The regional government information system is very beneficial as it can provide information on regional development planning, regional financial information, and information related to the guidance and supervision of regional governance. The aim of this system is to align the substance of Minister of Home Affairs Regulation No. 70 of 2019 with regional governments at both provincial and regency/municipality levels, thereby promoting more high-quality, innovative, and rapid government implementation. However, despite the great expectations for this system, as mentioned above, in reality, no system is perfect. There are still many shortcomings in this regional government information system, resulting in delays in tasks and data entry processes, which is unfortunate. Therefore, to quickly address these issues and achieve the goals of both regional and central government agencies, it is essential that human resources are competent, and supporting resources, such as infrastructure and facilities, are in place. If regional and central agencies are not proactive and fail to work together to meet current developments, we will fall behind and find it difficult to progress.

Based on the interview results of this research regarding the effectiveness of SIPD implementation in the preparation of work plans and budgets, the author refers to the research framework using the criteria of planning effectiveness according to Hani Handoko, as cited in Bormasa (2022), to assess the effectiveness of the implementation of the Regional Government Information System (SIPD) in the preparation of work plans and budgets at the Regional Financial and Asset Management Agency (BPKAD) of South Central Timor Regency. The criteria for planning effectiveness include usefulness, accuracy and objectivity, scope, cost-effectiveness, accountability, and timeliness. Therefore, several key aspects of planning effectiveness are as follows:

1. Usefulness

For management in the execution of other functions, a plan must be flexible, stable, sustainable, and simple. The implementation of the Regional Government Information System (SIPD) for the preparation of work plans and budgets emphasizes key principles such as flexibility, stability, sustainability, and simplicity to ensure the effectiveness of the plan. Flexibility helps the regional government organization (BPKAD) of South Central Timor Regency adjust programs and activities according to priority needs. For example, when there is a budget change from the central government, such as additional funds for the salaries of PPPK teachers, this plan can be adjusted without starting from scratch, as the activity is already included in the SIPD under Employee Expenses, Salary, and Benefits Provision.

Stability provides a strong foundation for the consistent implementation of the plan from start to finish. For instance, when there is a change in leadership at BPKAD, programs that have already been prioritized and set in the Strategic Plan (Renstra), Regional Government Work Plan (RKPD), and the General Policy on Budget (KUA), Budget Priorities and Ceiling (PPAS) will continue as scheduled, in compliance with the regulations.

Sustainability ensures that all plans made in SIPD not only focus on the short term but also consider their long-term impacts. Programs and activities at BPKAD are based on the Strategic Plan for the next four years, aligned with the vision and mission of the newly elected regional head, and included in the Regional Government Work Plan, which is prepared one year before the fiscal year. The General Policy on Budget and the Temporary Budget Ceiling are also set for the preparation of

work plans and budgets, all interconnected. If new programs or activities are introduced in the preparation of work plans and budgets, the system cannot input them. Simplicity makes the program and activity plans easier to understand and implement, minimizing the risk of errors in their execution. For instance, the budget explanation in SIPD uses simple language to facilitate coordination. By integrating these principles, the implementation of SIPD ensures that the work plans and budgets are truly relevant, efficient, and positively impact public services.

Effectiveness in a regional government organization is greatly supported by the readiness of supporting devices, one of which is an electronic-based application like SIPD. The electronic-based application has also been implemented at the Regional Financial and Asset Management Agency (BPKAD) of South Central Timor Regency. According to the statement from the Head of the Budget Division, the SIPD application, which was created for the planning and budgeting of SKPD (Regional Work Units), has been functioning in accordance with existing regulations. This is because the SIPD application greatly assists in the preparation of work plans and budgets. Additionally, SIPD serves as an information provider for regional governments in carrying out their governmental duties, connecting the central and regional governments in managing governance to implement integrated, effective, efficient, and accountable development planning and financial management.

2. Accuracy and Objectivity Plans must be evaluated to determine whether they are clear, concise, real, and accurate. Planning should be based on realistic thinking and actual facts about the requirements needed to achieve goals, rather than personal objectives of the planner. The Regional Government Information System (SIPD) is designed to ensure budget transparency in accordance with programs and activities. Therefore, the accuracy and objectivity of SIPD, particularly in the preparation of work plans and budgets, is easily and quickly achieved. As a regional government organization, the Regional Financial and Asset Management Agency (BPKAD) of South Central Timor Regency achieves accuracy in work plan and budget preparation and can accelerate completion based on the objectivity of activity and budget data.
3. Scope Planning should consider completeness, coherence, and consistency. The use of SIPD in the preparation of work plans and budgets by BPKAD, South Central Timor Regency, is based on the principles of completeness, coherence, and consistency of data related to programs, activities, sub-activities, funding sources, performance indicators, and measurable targets, as guided by the Ministry of Home Affairs Regulation No. 70 of 2019. This ensures accountability and accessibility for all stakeholders in accordance with applicable regulations. The work plans and budgets prepared are performance-based, with measurable performance, saving time and costs, reducing the risk of manual data duplication, and having complete supporting documents such as needs analysis, cost standards, and program activity calculations. SIPD also ensures the alignment and synchronization of program/activity planning between the Regional Work Plan, General Budget Policy, and the Determination of the Preliminary Budget Ceiling, avoiding overlapping activities. According to an interview with a functional planner at BPKAD, South Central Timor Regency, the agency applies the principles of completeness, coherence, and consistency in SIPD in a structured and integrated manner. SIPD not only helps in data management but also ensures that the plans developed support long-term sustainability in a transparent and accountable way by considering the consistency between the Strategic Plan, the Regional Government Work Plan, General Budget Policies, and the Determination of the Preliminary Budget Ceiling to prevent the emergence of unplanned activities.
4. Cost-Effectiveness Planning costs here involve time, effort, and emotional flow. SIPD is a system designed to provide information about regional governance based on a web application. It requires time for data input, starting from preparation to the completion of the Work Plan and Budget (RKA). The preparation includes manual data collection and the input process into the SIPD application. The preparation of work plans and budgets using SIPD does not require a large budget for its operation. The accuracy of data input is much easier and faster because all programs, activities, and budget ceilings are already integrated into the application, minimizing the time required for data input. SIPD is supported by adequate resources, including human resources and other technological support. Based on research conducted at BPKAD, South Central Timor Regency, human resources are well-trained, as the designated users/operators are civil servants with a background in higher education, making it easier for them to understand and use the SIPD application. However, there are challenges with network connectivity, especially the server connection from the central SIPD. The effectiveness of SIPD in the preparation of the RKA is highly influenced by the planning costs, including time. Data validation using SIPD can save time compared to the manual process. The manual process takes 2-3 weeks, while using SIPD, it only takes 2 days. Effort is minimized through data integration and real-

time access, while emotional flow is managed with training and technical support, reducing stress and increasing user confidence in data input for the work plan and budget.

5. **Accountability** A plan must encompass two aspects: the responsibility for planning implementation and the responsibility for implementing the plan. The effectiveness of SIPD in the preparation of work plans and budgets at BPKAD includes the importance of accountability in two main aspects: the responsibility for planning implementation and the responsibility for plan implementation. Responsibility for planning implementation: The preparation of RKA using SIPD must comply with the applicable rules and regulations for budget transparency and to minimize the risk of deviations because all data is integrated in SIPD. Responsibility for plan implementation: This includes the execution of activities based on the allocated budget and achieving targets based on performance indicators to ensure that the allocated budget reaches the desired outcomes. By applying accountability in work plan and budget preparation through SIPD, OPDs can enhance the effectiveness of planning and implementation and strengthen public trust in the management of budgets and programs.
6. **Timeliness** Planners must prepare various plans, as rapid changes in time can lead to inaccuracies in meeting deadlines. Budget preparation is based on the Regional Work Plan that has been discussed by the relevant departments and undergoes thorough review as a guideline for preparing the General Budget Policy (KUA) and Preliminary Budget Ceiling (PPAS). SIPD provides the stages for RKA preparation and defines time limits for each stage, making it easier for users to input data. In terms of effectiveness regarding timeliness, the preparation of work plans and budgets at BPKAD, South Central Timor Regency, shows that SIPD has been implemented well in line with its function. However, there are still issues with the network, which is sometimes unstable, and SIPD errors that are unexplained, preventing data input from being carried out as expected.
- 7.

Conclusions and recommendations

From the results and discussion, it can be concluded that the effectiveness of implementing the Regional Government Information System (SIPD) at the Regional Financial and Asset Management Agency of South Central Timor Regency, using the planning effectiveness criteria according to Hani Handoko, including usefulness, accuracy and objectivity, scope, cost-effectiveness, accountability, and timeliness, greatly supports the preparation of the work plan and budget. The implementation of SIPD shortens the time required for data input, and the accuracy of the data is more guaranteed because a single data source, such as the Standard Unit Price, is used as a reference in the preparation, thus avoiding price markup.

To produce a good and timely Work Plan and Budget document, strong support from the central government, particularly from the Directorate General of Regional Financial Management at the Ministry of Home Affairs, is expected to strengthen capacity through training for Regional Work Units (Organisasi Perangkat Daerah) on the operation of the SIPD application as a tool for preparing the Work Plan and Budget. The Head of the Regional Financial and Asset Management Agency of South Central Timor Regency should also ensure the provision of adequate internet network infrastructure so that the input process for the Work Plan and Budget can proceed smoothly and be completed on time.

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