

## Implementation Of Regional Financial Management Information System (SIPKD) In Enhancing Local Financial Accountability In Tapanuli Selatan District

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### ARTICLE INFO

*Keywords: Implementation, Local Financial Management Information System, Improvement of Local Financial Accountability.*

*Received : 6, May*

*Revised : 10, June*

*Accepted: 25, July*

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### ABSTRACT

This research is titled "Implementation of the Local Financial Management Information System (SIPKD) in Improving Financial Accountability of the South Tapanuli District." The research was conducted using questionnaires (primary data) and involved several observations and interviews with relevant stakeholders. This research is of a Qualitative Descriptive nature and employs a juridical and sociological approach. Informants were selected using a combination of snowball sampling and purposive sampling. The primary data source for this study was information gathered through direct observation at the research location and interviews. The research findings indicate that the implementation of the accounting system at the Department of Community Empowerment and Villages in the South Tapanuli District utilizes the computerized SIMDA system and complies with established guidelines. All implementation stages were executed successfully. Similarly, the completeness of financial report items adheres to the regulations of SKPD Financial Reports, including Budget Realization Reports, Balance Sheets, and Notes to the Financial Statements. Transaction recording and classification are based on bookkeeping evidence, which is subsequently documented in the journal.

## **INTRODUCTION**

The issuance of Law Number 22 of 1999, further perfected by Law Number 32 of 2004 concerning Regional Government, commonly known as Regional Autonomy, presents a golden opportunity for regions to manage their resources, including natural resources, human resources, and technology, to achieve prosperous communities and equitable development. The success of this development relies on well-established and adequate financial support (Susila, 2015).

One supportive factor in creating a robust regional development is that every region undoubtedly needs strong finances, both in terms of amount and structure. With this financial foundation, it is expected that each region can realize the nation's aspirations for equal development in all fields, ultimately aiming to enhance the well-being of the people. In other words, for development to be implemented comprehensively, coherently, and integratively, there is a need for well-structured financial planning or budgeting tailored to the intended goals. This ensures that the planned initiatives can truly come to fruition effectively (Haji et al., 2015).

In an increasingly open national context, the government, as the formulator and implementer of budget policies, is obligated to be open and accountable for all outcomes of development implementation funded by the national budget. One form of this responsibility is manifested by providing comprehensive financial information accompanied by valid evidence of budget utilization in accordance with prevailing laws and regulations. Financial Accountability of the Region is the government's duty to manage state finances in an orderly, compliant, efficient, economical, effective, and transparent manner, considering justice and appropriateness. This is aimed at minimizing the level of misuse or deviation in budget utilization and combating corrupt practices (Pahlevi, 2022).

One expected factor to enhance Financial Accountability of the Region is the utilization of information technology advancements, known as the Regional Financial Information System (SIKD). This system represents the government's responsibility to provide accountable financial information to the public, including regional financial information, to promote clean and transparent governance (Wartini & Yasa, 2016).

The Regional Financial Information System (SIKD) is incorporated into Government Regulation Number 58 of 2005 on Regional Financial Management. The Regional Financial Information System is network-based, utilizing advancements in information and communication technology (ICT). This system is capable of connecting and handling data consolidation between Regional Work Units (SKPD - Satuan Kerja Perangkat Daerah) and Regional Financial Management Work Units (SKPKD - Satuan Kerja Pengelola Keuangan Daerah). This integration ensures seamless data coordination within the Regional Government. The development of SIPKD aims to provide accurate budget information and to strengthen the commitment of regional governments to disseminate information, thereby facilitating reporting and control while making information more accessible (Bhakti, 2016).

The development of SIKD aims to provide accurate budget information and demonstrate the local government's commitment to disseminating information, facilitating reporting and control, and making information easily accessible [5]. SIKD encompasses the entire process from the preparation of the Regional Budget (APBD) to its realization, including financial reports and their corresponding account codes. This process begins with recording the work units in the region, along with their programs and activities, which serve as the initial data for the preparation of pre-work plans and budgets for each SKPD. This pre-work plan data is then used as the basis for the preparation of the Regional Revenue and Expenditure Budget (RAPBD) until the draft becomes the APBD data (Indra, 2019).

Fundamentally, SIKD emerged due to challenges in financial management. The inadequacy of financial reports in ensuring transparency and accountability is due to annual reports that do not contain all relevant information needed by users. Consequently, incomplete and inaccessible financial reports can reduce the quality of transparency and financial accountability at the regional level (Iqbal et al., 2021).

The current issue, based on the author's observations in several Regional Work Units (SKPD) in Tapanuli Selatan Regency, is that the implementation of the Regional Financial Information System (SIPKD) does not always proceed as expected due to various challenges. One of these challenges is the ongoing constraint of resources, especially human and financial resources, necessary for operating this system. Consequently, errors frequently occur in the data input or entry process for each SKPD. There are still issues with incomplete or imperfect filling of account codes, which inevitably hinders the provision of complete and accurate data on the budgets managed by each SKPD in Tapanuli Selatan Regency for accountability reporting. Additionally, based on the author's interviews with several treasurers of SKPDs in Tapanuli Selatan Regency, treasurers rarely participate in training or workshops related to SIPKD. During the preparation of the Work Plan Budget (RKA) and Work Plan (Renja), superiors seldom involve departments, ultimately impacting the formulation of RKA and Renja that are less effective or do not align well with the department's priority needs (Nasution et al., 2023).

The ineffectiveness of the implementation of the SIPKD application has resulted in poor financial accountability. Based on the author's observations and the data from the Inspectorate's Examination Report (LHP) in 2012, the overall sampled Regional Work Units (SKPD) in the study revealed findings. Among them, the proposed Work Plan Budget (RKA) submitted by SKPDs is inadequately realized and not accurately targeted, both in terms of quality and quantity. SKPDs are indicated to lack discipline and order in creating SPJ as genuine evidence in the use of the budget. Additionally, based on the data from the Audit Result Report (LHP) by the Supreme Audit Agency (BPK) in 2012, several weaknesses were reported, such as the non-integration of application systems and IT in national financial reporting (LKPP). The revenue of SKPDs with Local Revenue (PAD) is considered less transparent, and instances of income not being directly deposited into the national treasury are still found.

There are also unreconciled accounts and differences between the Remaining Budget (SAL) and the physical cash balance (Hermawansyah, 2022).

## LITERATURE REVIEW

### *Regional Financial Management Information System*

Information technology is a technology used to process data, including processing, obtaining, organizing, storing, in various ways to generate high-quality information, which is relevant, accurate, and timely. This information is used for personal, business, and government purposes and is strategically important for decision-making (Pratama et al., 2015).

A system, as defined by Wilkinson in Mulyono, is an integrated framework that has one or more objectives. According to McLoad and Schell, a system is a group of integrated elements with the same purpose to achieve a goal. Information, according to Supriyanto, is data that has been processed into a meaningful form for the recipient and is useful in making current or future decisions. Meanwhile, according to Wilkinson, information is a vital commodity for an organization or company, consisting of transformed data that is made more valuable through processing (Setiawan, 2019).

One of the technologies and information systems currently being developed by the government is the Regional Financial Management Information System (SIPKD). SIPKD is an application developed by the Directorate General of Regional Finance of the Ministry of Home Affairs to accelerate data transfer and efficiency in collecting local financial data. The SIPKD application is processed by the Subdirectorate of Regional Financial Management Information in the Directorate of Implementation and Accountability of Regional Finance.

The Regional Financial Management Information System, SIPKD, is an integrated application used as a tool for regional governments to enhance the effectiveness of implementing various regulations in the field of local financial management. These regulations are based on principles of efficiency, economy, effectiveness, transparency, accountability, and auditability. This application is also a tangible manifestation of the Ministry of Home Affairs' facilitation to regional governments in the field of local financial management, aiming to strengthen the alignment of perceptions of regional financial management systems and procedures in the interpretation and implementation of various laws and regulations (Hermawansyah, 2022).

### *Financial Accountability of the Region*

The increasing demands of the public for good and clean governance have driven the development and implementation of a clear, precise, systematic, and effective accountability system known as the Government Performance Accountability System (SAKIP). The implementation of this system aims to ensure that government and development activities can be carried out efficiently, effectively, responsibly, and free from practices of collusion, corruption, and nepotism (KKN) (Herlinda et al., 2023).

There are various definitions of accountability, some of which can be summarized as follows:

1. Sjahrudin Rasul (2007) states that accountability is the ability to answer to higher authorities for the actions of an individual or a group of people in society or an organization. In the context of governance, this "individual" is the leader of a government institution responsible for being accountable for the execution of a mandate to the community or the public as the giver of the mandate.
2. J.B. Ghartey (2001) declares that accountability is aimed at seeking answers to questions related to stewardship, namely what, why, who, where, which, and how accountability should be carried out (Wicaksono, 2015).
3. Ledvina V. Carino (2004) states that accountability is the evolution of activities carried out by an officer, both when still within their authority and after leaving their responsibilities and victories. Every individual must be aware that their actions not only affect themselves but also have an impact on others.
4. Accountability can also mean the manifestation of an individual's or organizational unit's responsibility in managing the resources entrusted and controlled for the achievement of goals, through a medium such as periodic performance accountability reports.
5. Accountability can also be described as the obligation to answer and explain the performance of an individual or entity to parties entitled to request answers or explanations from the person or entity authorized to manage specific resources (Purnomo & Putri, 2018).

Based on various definitions of accountability as mentioned above, it can be concluded that accountability is the manifestation of an individual's or organizational unit's obligation to be accountable for the management of resources and the implementation of entrusted policies in order to achieve predetermined goals. This is done through the medium of accountability in the form of periodic performance accountability reports.

In accordance with Article 1 of Law No. 15 of 2004, it is explained that state financial responsibility is the government's obligation to carry out state financial management in an orderly, compliant with laws and regulations, efficient, economical, effective, and transparent manner, while considering a sense of justice and appropriateness (Thalib et al., 2022).

## **METHODS**

This research employs a descriptive research method with a qualitative approach. The aim of this study is to collect, record, analyze, and provide descriptions as well as brief explanations of the existing data, so that the conclusions drawn can closely approximate the existing reality (Gunawan, 2017). This type of research is used to obtain a direct analysis of the Implementation of the Regional Financial Management Information System (SIPKD) in Improving Financial Accountability in South Tapanuli Regency. The data sources for this research consist of primary sources derived from information collected directly from the object under study. Meanwhile, secondary sources come from records, books, magazines, archival materials, and other sources related to the research

topic. To obtain holistic and integrative data, and to ensure the relevance of the data to the objectives, the researcher used three techniques offered by Bogdan and Taylor: interviews, observation, document study, and documentation. The analysis is conducted by elaborating on the obtained data, both qualitatively with structured and detailed descriptions (Creswell, 2019).

## **RESULTS**

The financial report of the Department of Community Empowerment and Village (DPMD) of South Tapanuli Regency holds significant meaning and strategic importance in the administration of local government. This report, being substantial in nature, represents the realization of programs/activities that are planned and implemented, taking into account the potential and socio-economic conditions of the region as one of the indicators for the progress and development of an area. The Department of Community Empowerment and Village, in the context of carrying out a portion of the local government administration as regulated in the South Tapanuli Regency Regional Regulation No. 8 of 2008 on the organization and working procedures of the inspectorate, the Regional Planning and Development Agency, technical institutions of South Tapanuli Regency, and the South Tapanuli Regency Regent's Decree No. 411/X/2020, dated October 22, 2020, regarding the document for implementing changes to the budget of regional work units (DPPA-OPD) at the Department of Community Empowerment and Village of South Tapanuli Regency for the fiscal year 2020.

The financial accountability report of the Department of Community Empowerment and Village of South Tapanuli Regency is prepared and presented in accordance with government regulations that refer to government accounting standards, which include a series of value procedures from the data collection process, recording, summarization, to financial reporting for the purpose of accountability for the Regional Budget (APBD). As a reporting entity, the Department of Community Empowerment and Village of South Tapanuli Regency must prepare financial reports that provide information on the financial position, budget realization, cash flow, and financial performance of an entity that is beneficial for users in making and evaluating decisions regarding resource allocation. This report includes the OPD Balance Sheet, Budget Realization Report (LRA), and Notes to the Financial Statements (CALK).

The purpose and objective of preparing the financial report of the Department of Community Empowerment and Village of South Tapanuli Regency are to present information regarding the ability to realize expenditures and financing from the budgeted amount, concerning the financial position of the region at a specific point in time.

In the use of the SIMDA application, the staff/employees of the Department of Community Empowerment and Village of South Tapanuli Regency are not only facilitated in data input but also enjoy several other benefits, namely:

### ***Compliance with Regulations***

By implementing the SIMDA Financial application as a financial management information system, the local government automatically adheres to financial management regulations, as the SIMDA Financial application is developed based on existing local financial management policies. The SIMDA application assists in recording and tracking all financial transactions related to programs and activities at the regional level. This helps ensure that all budgets and finances are regulated in accordance with applicable regulations. In other words, SIMDA helps create greater accountability in regional financial management (Dewi et al., 2021).

The SIMDA application is designed in accordance with existing regional financial regulations and guidelines. By using it, the staff and employees of the Department of Community Empowerment and Village (DPMD) can ensure that all their financial actions comply with the laws and regulations in force. This is crucial to avoid sanctions or legal violations that may arise due to non-compliance. SIMDA enables the automation of many financial management processes, including recording transactions and generating financial reports. This can save time for DPMD staff and employees, allowing them to focus on other equally important tasks.

The SIMDA application can assist DPMD staff and employees in monitoring budget utilization more efficiently. They can track the allocated budget for various programs and ensure that funds are used according to the plan. SIMDA allows the creation of accurate and timely financial reports in accordance with applicable regulations. These reports are necessary for accountability to authorities and other stakeholders (Putri & Yacob, 2022).

With SIMDA, financial information can be easily accessed by all stakeholders. This creates a higher level of transparency in regional financial management. The SIMDA application can also help identify potential financial risks and enable necessary preventive actions. This is important to maintain the financial stability of the region.

By using the SIMDA application in accordance with regulations, DPMD staff and employees can be more effective in managing regional finances and ensuring that all their actions comply with applicable laws and regulations (Ramanda et al., 2021). This, in turn, will contribute to the improvement of financial accountability in South Tapanuli Regency.

## **DISCUSSION**

### ***Continuity of Maintenance***

With the presence of BPKP in every provincial capital, system maintenance can be carried out continuously and optimally. With regular and continuous maintenance, the SIMDA application can be kept functioning properly. This ensures the smooth daily operations, allowing DPMD staff and employees to continue using the application without disruptions.

Through routine maintenance, small issues or damage to the SIMDA application can be detected and fixed before they become more serious problems.

This helps prevent serious disruptions in regional financial management. Regular maintenance also involves monitoring and improving data security. This is crucial to protect financial data and sensitive information stored in the SIMDA application (Febria et al., 2019).

The SIMDA application needs to be updated in accordance with the developments in local financial regulations and guidelines that may change over time. With proper maintenance, the application can be enhanced to always align with the latest regulations. Changes or improvements in other systems connected to SIMDA also require maintenance. This is crucial to ensure that the SIMDA application continues to integrate well with other systems used by DPMD.

Continuity of maintenance also includes training DPMD staff and employees on the use of the updated SIMDA application. With proper training, they can effectively utilize this application. Although maintenance requires a time and resource investment, it can save costs in the long run. Preventing serious damage or system failures can avoid significant repair expenses. By keeping the SIMDA application up-to-date and in compliance with regulations, DPMD staff and employees can more easily adhere to the rules governing regional financial management (Afrizal, 2019).

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Continuity of maintenance is key to ensuring that the SIMDA application continues to function efficiently and effectively over time. With proper maintenance, DPMD Tapanuli Selatan can continue to leverage this application as a powerful tool for accurate and accountable regional financial management.

#### ***Transfer of Knowledge***

The most crucial aspect of implementing this system is the transfer of knowledge regarding local financial management for local government officials, not just operational system matters. In addition, the assistance process carried out by BPKP in relation to the implementation of the SIMDA application in a region is oriented towards "one time for all." The SIMDA application can assist in transferring knowledge related to local financial management from one generation of staff to the next. This allows for continuity in regional financial management, even if experienced staff retire or move.

With effective training in using the SIMDA application, DPMD staff and employees can develop their skills in financial management and information technology usage. This enhances their capabilities in performing their tasks. Knowledge about the use of SIMDA can be easily transferred from one staff member to another. This ensures that public services continue uninterrupted, even during personnel changes.

Knowledge about how to use the SIMDA application can significantly save DPMD staff and employees time in managing regional finances. They can quickly and efficiently carry out their tasks. The transfer of knowledge involves ensuring that DPMD staff and employees understand the regulations and guidelines applicable to regional financial management. This is crucial for legal compliance and avoiding adverse consequences.

With a good understanding of SIMDA, staff can manage regional finances more effectively and accurately. They can leverage all features and functions of the application to enhance efficiency. In-depth knowledge of the data generated by SIMDA can assist DPMD staff and employees in making better decisions regarding budget allocation and regional financial programs.

With a good understanding of SIMDA, staff can be more innovative in regional financial management. They can seek new ways to improve efficiency and accountability. Knowledge Transfer in the context of using the SIMDA application is crucial to ensuring that DPMD staff and employees have the knowledge and skills needed to be effective in regional financial management. Thus, service continuity and accountability can be well-maintained over time.

### *Integration*

SIMDA is a local financial application program that has integrated four stages of regional financial management: budgeting, budget changes, bookkeeping, as well as reporting and accountability. SIMDA also integrates the financial transaction processes with automatic journaling processes. Thus, every financial transaction that occurs can be immediately seen in the journal of that transaction, allowing for simultaneous reporting. The SIMDA application enables DPMD staff and employees to integrate and manage financial data more efficiently. This ensures that all information related to regional finances is available in one system, making management and monitoring easier.

With data integration, errors and data inconsistencies can be minimized. This helps ensure that the data used for decision-making is consistent and accurate. DPMD staff and employees do not need to spend excessive time moving or synchronizing data between systems. This saves time and effort that can be allocated to other important tasks. Data integration allows staff to access more comprehensive information. This supports better decision-making and more accurate information related to budget allocation and regional financial programs. With integrated data, financial reporting can be done more easily and quickly. Information from various departments or units can be quickly consolidated in an integrated report. Integration with other systems used by DPMD (such as administrative systems, project management, or human resources) ensures coherence in organizational operations. This can help avoid overlaps and conflicts in information.

Financial data integration enables DPMD to be more efficient in budget management. This can help identify unnecessary expenses and allocate funds to more important areas. With integration, DPMD staff can easily monitor the progress of projects and programs funded by the regional budget. This helps ensure that all programs run according to plan. Integration allows DPMD to ensure compliance with all applicable regulations and guidelines. This can help avoid sanctions or legal issues.

With the integrated SIMDA application, DPMD South Tapanuli Regency can improve efficiency, accountability, and effectiveness in managing regional finances. Integrated and unified data enables DPMD to make better decisions and provide better services to the community.

According to the Planning, Reporting, and Finance Sub-Division of the Department of Community and Village Empowerment of South Tapanuli Regency, the financial system has implemented Local Government Financial Accounting in accordance with the applicable Regional Regulations. This means that every transaction that occurs is recorded in the General Cash Book (BKU).

After the BKU is created by the Department of Community and Village Empowerment of South Tapanuli Regency, they enter the transaction data from the BKU into a specialized program or software called SIMDA (Regional Management Information System). So, from this software, they can generate financial reports such as LRA, Balance Sheet, and CALK.

The Regional Financial Management Agency (PPK-SKPD) records these events on the date of the Decree on Disbursement of Funds, which has been approved by the budget user and received by the Treasurer. In other words, expenditures are recognized when the funds have actually been disbursed from the Regional Treasury. Based on this, the Department of Community and Village Empowerment of South Tapanuli Regency has acknowledged expenditures in accordance with Regional Regulation Number 8 of 2009.

The Department of Community and Village Empowerment of South Tapanuli Regency acknowledges the presence of liabilities when receiving proof of the Accountability Letter by the Disbursing Treasurer, recorded in the General Cash Book. This means that the document received by the Treasurer is recognized as a liability due for payment. Thus, the recognition of expenses and liabilities in the Department of Community and Village Empowerment of South Tapanuli Regency is in accordance with Regional Regulation Number 8 of 2009.

Based on the issuance of the Decree on the Disbursement of Replacement Funds, the monetary value stipulated for recognition aligns with the information in that document. Receipts of accountability letters by the Disbursing Treasurer are then recorded in the General Cash Book, and the recognized value corresponds to the amount specified in the document.

Therefore, the measurement of expenses and liabilities in the Department of Community and Village Empowerment of South Tapanuli Regency is in accordance with Regional Regulation Number 8 of 2009. The expenditure and liability journal in the Department of Community and Village Empowerment of South Tapanuli Regency has implemented the journal recording prescribed by Regional Regulation Number 8 of 2009. This is because the journal recording of travel expenses in the Department of Community and Village Empowerment of South Tapanuli Regency follows the mechanism of advance payment through the Head of Budget Users (PPTK).

The PPTK records in the General Cash Book with journal entries using the activity advance account, the return of the remaining advance, and the expenses. After receiving documents approved by the budget user in the Department of Community and Village Empowerment of South Tapanuli Regency, they record the journal for the corresponding expenditure account. Thus, the recording of expenses and liabilities in the Department of Community and Village Empowerment of South Tapanuli Regency is in accordance with Regional Regulation Number 8 of 2009.

## **CONCLUSIONS AND RECOMMENDATIONS**

The implementation of the local financial accounting system at the Department of Community and Village Empowerment (DPMD) of South Tapanuli Regency has complied with the applicable regulations. The process is computerized using the SIMDA Version 2.9 application program. With the SIMDA Financial application system, it becomes easier for financial staff/employees responsible for financial reporting to input transaction data into the integrated journal, which is then used to generate financial reports. This application covers the entire accounting process, starting from recording by entering transactions according to the date of occurrence, then automatically processing them for the next steps until forming a financial report that complies with government accounting standards.

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