


Effectiveness of Implementing the Regional Government Information System (SIPD) Application on the Preparation of Financial Reports at the Regional Revenue Agency Badung Regency

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Article Info	ABSTRACT
Keywords: Effectiveness, Information System Application, Local Government, SIPD	Multiple factors connected to the installation and influence of the Regional Government Information System (SIPD) on Badung Regency Regional Revenue Agency financial report production prompted this investigation. SIPD should improve financial report preparation efficiency. The procedure should be faster and more accurate using automation and data integration. The Badung Regency Regional Revenue Agency was used to illustrate SIPD implementation locally. The study examines the Effectiveness of the Implementation of the Regional Government Information System Application (SIPD) on the Preparation of Financial Reports at the Badung Regency Regional Revenue Agency and the driving and inhibiting factors in its implementation. Study results show that the Regional Government Information System (SIPD) in Improving Regional Financial Reporting at Badung Regency Regional Financial and Asset Management Agency, Bali Province, was ineffective. The author's analysis using Duncan's effectiveness theory in Richard M. Steers shows that SIPD has not been able to significantly change the BAPENDA Badung Regency financial report's procedure, socialization, and increasing capability indicators. Therefore, SIPD in BAPENDA Badung Regency is not totally effective. The Badung Regency Financial and Asset Management Agency's Regional Government Information System (SIPD) Implementation to Improve Financial Reports faces other challenges. However, Bali Province's Badung Regency Financial and Asset Management Agency has worked to improve Regional Government Information System implementation.
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INTRODUCTION

In today's digital era, information technology plays an important role in increasing the efficiency and effectiveness of government administration. The digital era is marked by the rapid development of information and communication technology that has changed almost every aspect of human life.(Sobandi et al., 2023). The digital revolution began with the invention of the computer and the internet, which then evolved into a global network that

allows for the rapid and efficient exchange of information. New technologies such as big data, artificial intelligence (AI), the Internet of Things (IoT), and blockchain continue to push the boundaries of what is possible in various sectors, including government (Pramana et al., 2023). One of the innovations implemented in the scope of regional government is the application of the Regional Government Information System (SIPD). SIPD is designed to facilitate various aspects of government management, including in terms of planning, budgeting, reporting, and evaluation (Dewi et al., 2023).

The Regional Government Information System (SIPD) is an application designed to facilitate the management of data and information required in planning, budgeting, reporting, and evaluating regional government performance (Wulandary et al., 2023). SIPD aims to improve efficiency, transparency, and accountability in government administration, as well as to facilitate access and use of data by various stakeholders.(Balqis & Fadhly, 2021). The Regional Government Information System (SIPD) is a mandate from Law Number 23 of 2014 concerning Regional Government Article 391 where the Regional Government is required to provide Regional Government Information, which is managed in a Regional Government Information System. The use of SIPD is emphasized through the Regulation of the Minister of Home Affairs Number 70 of 2019 concerning the Regional Government Information System, so that when preparing the Regional Revenue and Expenditure Budget (APBD), the SIPD which is designed to be more adaptive, responsive, dynamic, innovative and accountable has begun to be used by the government (Dewi et al., 2023). SIPD provides easy and fast access to public information related to planning, budgeting, and financial reporting. This allows the public and stakeholders to monitor and understand how public funds are managed and used.(Vitriana et al., 2022).

SIPD is expected to contribute to transparency and accountability of local governments in managing their finances (Mendriadi & Widnyani, 2023). Therefore, SIPD is the main supporter of regional government performance, namely in the preparation of financial reports.(Adisi & Sadad, 2022). Financial reports are official documents that describe the financial condition of an entity, in this case the local government, during a certain period (Nitasya et al., 2023). This report includes information on revenues, expenditures, assets, and liabilities of local governments. As a manifestation of local government performance, financial reports have an important role in various aspects, both for the government itself and for the community and other stakeholders. Local governments are responsible for managing the public funds they manage (Iqbal et al., 2022). Financial reports serve as an accountability tool, showing that the government has fulfilled its responsibilities in managing and reporting the use of public funds (Widiastuti et al., 2023).

Badung Regency is one of the regions with the highest PAD in Indonesia and Bali Province in particular, therefore the use of SIPD as a financial report formation is very important. The implementation of SIPD is expected to provide a significant contribution in improving the quality of financial report preparation, which is one of the crucial elements in regional financial management. The Badung Regency Regional Revenue Agency, as one of the institutions responsible for managing regional revenue and finance, requires a reliable

system to ensure accuracy and transparency in the preparation of financial reports. The Badung Regency Regional Revenue Agency (Bapenda) is a central regional apparatus. Bapenda is the spearhead of increasing regional original income (Maulani et al., 2024). The financial image of the regional government will be reflected in the amount of PAD obtained, and how the regional government allocates finances to finance regional government activities to improve the welfare of its people (Pratommi et al., 2023). Increasing PAD revenue requires analysis of the potentials in the region and developing these potentials as regional income.

PAD of Badung Regency is the highest in Bali Province, this condition causes the complexity of the tasks owned by Bapenda to be quite high, so that it requires a system that can carry out these tasks well. In addition, the need to manage regional taxes is also an obstacle that must be overcome in the use of SIPD. Quoted from detikbali.com, Badung Regency's tax receivables until 2023 are worth IDR 197 billion (Eka, 2023). This is due to obstacles in tax collection which causes notes in the preparation of financial reports. In relation to the preparation of financial reports, in the LHP on the Financial Report of the Badung Regency Government, it is stated that in the preparation of post-pandemic financial reports, of course there are various obstacles faced, but in this case SIPD plays an important role in helping to overcome these conditions (LHP Badung Regency, 2022). Bapenda also moves technically in the process of collecting regional foreign exchange in the form of kasda (Regional Treasury) from various regional revenue pools, be it PBB, PHR, entertainment tax, advertising tax, street lighting tax, ABT, BPHTB, and parking tax (Nasution & Nurwani, 2021). The collection of regional foreign exchange through taxes is carried out in order to fill the original regional income which is used for the process of developing regional facilities and infrastructure related to public facilities.

This study aims to evaluate the effectiveness of the implementation of the SIPD application on the preparation of financial reports at Bapenda Badung Regency. This evaluation is important to determine the extent to which the SIPD application has provided a positive impact on the process of preparing financial reports, as well as identifying obstacles that may be faced during the implementation of this application. The results of this study are expected to provide valuable input for Bapenda Badung Regency and other local governments in improving the quality of financial management through the use of information technology. Thus, this study is not only relevant for Bapenda Badung Regency, but also for other local government institutions that are considering or have implemented SIPD, so that it can provide a more comprehensive picture of the benefits and challenges of implementing this system. Based on the background above, the author is interested in choosing the title "Effectiveness of the Implementation of the Regional Government Information System (SIPD) Application on the Preparation of Financial Reports at the Regional Revenue Agency of Badung Regency". The main problems that will be studied in this study are as follows:

1. How effective is the implementation of the Regional Government Information System Application (SIPD) in preparing financial reports at the Badung Regency Regional Revenue Agency?

2. What are the obstacles faced in implementing the Regional Government Information System Application (SIPD) at the Badung Regency Regional Revenue Agency?
3. What solutions should be implemented to overcome the obstacles in implementing the Regional Government Information System (SIPD) Application at the Badung Regency Regional Revenue Agency?

Literatur Riview

Effectiveness

Effectiveness is a condition that indicates the extent to which a plan can be realized. The more plans that can be achieved, the more effective the activity. Therefore, effectiveness can also be interpreted as the level of success that can be achieved from a method or effort in accordance with the goals to be achieved (Maarif, 2017). Effectiveness is the ability to achieve desired goals or expected results. This concept is often associated with efficiency, but the two have important differences (Pratiwi, 2015): Goal Achievement, Quality of Results, Proper Planning, Performance Measurement, Different Contexts, Importance of Evaluation. Based on the description above, it can be concluded that effectiveness is the ability to achieve goals or targets that have been set with optimal results or output, indicating success in the process or activities carried out by an organizational unit or entity.

Preparation of Financial Reports

Financial management is the process of planning, organizing, controlling, and supervising the use of financial resources of an entity or individual. This concept involves several important aspects such as financial planning, financial arrangement, financial control, financial reporting, financial risk management, investment and financing and tax management (Ancient, 2021:114). Good financial management is the key to financial success both on an individual and organizational scale. By implementing these principles effectively, entities can maximize the value of available financial resources, manage risks well, and achieve long-term financial goals (Anwar, 2019:5). The preparation of financial statements is carried out in accordance with generally accepted accounting principles (GAAP) or relevant standards in the country concerned, to ensure that the information presented is reliable and consistently comparable with other companies (Armereo et al., 2020:1).

Information System (Application)

An information system or information application is a set of interconnected components that work together to collect, store, manage and process data into information that is useful for users (Budiman et al., 2024; Gelinias et al., 2012). Information systems (applications) are a set of information technology (IT)-based components used to collect, store and process data to produce information that can be used by users to assist in the decision-making process (Fairuzabadi et al., 2023; Hall, 2007).

Regional Financial Information System (SIPD)

An information system or information application is a set of interconnected components that work together to collect, store, manage and process data into information that is useful for users.(Gelinias et al., 2012). Information systems (applications) are a set of information technology (IT)-based components used to collect, store and process data to produce

information that can be used by users to assist in the decision-making process.(Hall, 2007). The Regional Government Information System (SIPD) is a platform or infrastructure used by regional governments to manage various information and data related to administration, finance, public services, development planning, and various other activities related to governance at the regional level. The Regional Government Information System (SIPD) is a mandate from Law Number 23 of 2014 concerning Regional Government Article 391 where the Regional Government is required to provide Regional Government Information, which is managed in a Regional Government Information System. The use of SIPD is emphasized through Permendagri Number 70 of 2019 concerning the Regional Government Information System.

Duncan's Theory of Effectiveness

The theory of effectiveness proposed by R. Duncan, known as "The Input-Output Theory of Organizational Effectiveness", highlights the relationship between input and output in the context of an organization.(Steers, 2012:53). The following are the main points of Duncan's theory of effectiveness.(Wurara et al., 2024):

1. **Organizational Input:** Input in this theory includes all resources and energy used by the organization, such as human, technology, capital, information, and other resources. This input is the basis or foundation for the organization's operations.
2. **Transformation Process:** Organizations transform inputs into outputs through transformation processes. These processes involve operational, managerial, and strategic activities that transform inputs into desired outcomes or products.
3. **Organizational Output:** Output is the result of the transformation process carried out by the organization. Output can be a product, service, or achievement of organizational goals such as profit, growth, or employee satisfaction.
4. **Organizational Effectiveness:** Organizational effectiveness is measured by the extent to which the organization achieves its stated goals, based on the relationship between input, transformation process, and output. An organization is considered effective if the output produced is equal to or exceeds the input used.
5. **Contextual Variables:** Duncan also acknowledged that effectiveness does not only depend on input and output, but is also influenced by contextual variables such as the external environment, market conditions, competition, technology, and other social factors.

This theory provides a powerful framework for understanding how organizations can achieve their effectiveness by considering optimal resource utilization and efficient transformation processes. By understanding the relationship between inputs, processes, and outputs, organizations can design better strategies to improve performance and achieve their goals more effectively.

RESULTS AND DISCUSSION

Data requirements

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This type of research uses a qualitative approach with a descriptive method. The location of the research in this study is at the Regional Revenue Agency (Bapenda) of Badung Regency located on Jl. Raya Lukluk - Sempidi, Lukluk, Kec. Mengwi, Badung Regency, Bali 80351. The Regional Revenue Agency (Bapenda) of Badung Regency is a regional government institution responsible for managing regional revenue in Badung Regency, Bali, Indonesia. The main tasks of Bapenda Badung Regency include collecting regional taxes and levies in accordance with applicable laws and regulations. As an important institution in regional financial administration, Bapenda Badung Regency has a strategic role in collecting sources of income to support development and the provision of public services in the regency. Bapenda Badung Regency also plays a role in supervising taxes and levies owed and enforcing the law against violations of tax administration.

Informants are people who are considered capable of providing information and statements related to research conducted by researchers. The selection of informants is done by purposive sampling. Purposive sampling is a technique for taking samples of data sources with certain considerations" (Sugiyono, 2019:85). Based on the determination of the informants above, the informants that will be used as research informants in this study are:

1. Head of the Badung Regency Regional Revenue Agency (1 person).
2. Staff or Employees of the Badung Regency Regional Revenue Agency using SIPD (5 people),

The reasons or criteria for selecting the informants are as follows:

1. These informants are individuals who are involved and participate directly or indirectly in the use of SIPD.
2. The informant has a role in the implementation of SIPD.
3. The informant has adequate knowledge and understanding regarding the use of SIPD, so it is considered relevant and able to provide information that supports this research.

Effectiveness of the implementation of the Regional Government Information System Application (SIPD) in preparing financial reports at the Badung Regency Regional Revenue Agency

Effectiveness is the utilization of resources, facilities and infrastructure in a certain amount that is consciously determined in advance to produce a number of goods for the services of the activities carried out. Effectiveness indicates success in terms of whether or not the targets that have been set are achieved. If the results of the activity are getting closer to the target, it means that the effectiveness is higher. Based on the results of the interview conducted by the author with the Head of Finance of the Financial and Regional Asset Management Agency of Badung Regency, it stated that:

"The Regional Government Information System (SIPD) application will begin to be implemented in Badung Regency in 2021. The Central Government requires the use of SIPD in financial management in Badung Regency. Currently, SIPD in Badung Regency has not been fully implemented, only at the planning and budgeting stage. However, in 2024 we will implement SIPD as a whole in financial management in accordance with the instructions of the Minister of Home Affairs."

Furthermore, the author's interview with the Head of the Accounting Sub-Division of the Badung Regency BAPENDA stated that:

"The SIPD application in Badung Regency began to be socialized in 2020 and implemented in 2021, where this application is used to facilitate the financial management process at the BAPENDA of Badung Regency. SIPD in Badung Regency has not been fully implemented because it is still at the planning and budgeting stage. This is due to the lack of socialization which has caused SIPD to not be able to be implemented comprehensively for financial management at the BAPENDA of Badung Regency."

The author also conducted an interview with the Head of Information Technology Management who said that

"The Regional Government Information System (SIPD) application has been implemented in Badung Regency in 2021, where the implementation of this application has not been able to be implemented in its entirety until now."

Based on the results of the interview, the author can conclude that in accordance with the Regulation of the Minister of Home Affairs Number 70 of 2019 concerning SIPD, the Regional Financial and Asset Management Agency (BAPENDA) of Badung Regency, Bali Province has used the SIPD application in financial management, so that it can realize transparent, accountable, and participatory BAPENDA financial management. The implementation of SIPD at BAPENDA Badung Regency, Bali Province since 2021. This shows that the achievement period indicator has not been optimally effective, because SIPD itself has been socialized in 2020, but BAPENDA Badung Regency, Bali Province has only implemented it in 2021 and its implementation in financial management has not been implemented as a whole.

The legal basis is a guideline used in the implementation of SIPD in improving regional financial reporting at the Financial and Regional Asset Management Agency of Badung Regency, Bali Province. With this SIPD application, it can create transparent, accountable, and participatory financial management in accordance with the objectives contained in the Circular of the Minister of Home Affairs Number 130/736/SJ concerning the Acceleration of SIPD Implementation and Regulation of the Minister of Home Affairs Number 70 of 2019 concerning the Regional Government Information System. Regarding the dimensions of achieving goals and indicators, namely, the achievement period, targets and legal basis, the implementation of the SIPD application in improving regional financial reporting at the Financial and Regional Asset Management Agency of Badung Regency, Bali Province cannot be said to be effective. This is because the target indicators have not been achieved due to the SIPD application which has only reached the administration stage and has not reached the reporting stage. The implementation of the program being run is based on the Regent's Regulation, Governor's Regulation and Ministerial Regulation, and there are instructions in its implementation and there are technical aspects of implementing the system. So that the standards of this policy are clear and have met the criteria contained in this indicator.

The implementation procedure of the SIPD application at the Financial and Asset Management Agency of Badung Regency, Bali Province has not been achieved effectively. This is because the training provided by the central government in the implementation of SIPD is only based on Video which causes employees to be less able to understand the procedure for using the SIPD application optimally, so that the Financial and Asset Management Agency of Badung Regency, Bali Province still uses the SIMDA-NG application in its financial management. In the integration dimension in Duncan's effectiveness theory in Richard M. Steers, it has not been effective. This can be seen in the indicators of procedures and socialization procedures that have not been realized properly. The SIPD implementation procedure has not been conveyed properly, so that employees at the Financial and Asset Management Agency of Badung Regency, Bali Province do not fully understand the implementation of SIPD as a whole.

Capacity building is a benchmark in the adaptation stage. This capacity building can be seen from the beginning of the software-based financial management application which then developed into a web-based financial management application. Capacity building which is a benchmark in the implementation of SIPD at the Financial and Regional Asset Management Agency of Badung Regency, Bali Province has not increased significantly. This is because the implementation of SIPD at the BAPENDA of Badung Regency, Bali Province still experiences obstacles such as the failure to achieve overall financial management, where only the planning and budgeting process can be implemented properly. Furthermore, in its implementation, the BAPENDA of Badung Regency, Bali Province has also tried to reach the reporting stage, but the output produced is still classified as not meeting its achievements, namely good quality financial reports. This proves that SIPD in capacity building has not been effectively implemented at the BAPENDA of Badung Regency, Bali Province.

Facilities and infrastructure are tools needed in the implementation of the SIPD application to facilitate and facilitate the financial management process. Facilities and infrastructure that are directly related are facilities that can support the effectiveness of the implementation of the SIPD application in improving financial reporting at the BAPENDA of Badung Regency, Bali Province. Facilities and infrastructure at the Badung Regency Regional Financial and Asset Management Agency office can already support employees in the financial management process through the SIPD application. Each office or room is provided with 10 computer units and an internet network for financial management activities. However, at times the central server of SIPD experiences problems which cause SIPD to be inaccessible.

Obstacles faced in implementing the Regional Government Information System Application (SIPD) at the Badung Regency Regional Revenue Agency

Based on the results of the interview that the author conducted with the Head of Finance Division of the Financial and Regional Asset Management Agency of Badung Regency, information related to inhibiting factors in the implementation of SIPD in Badung Regency was obtained, some of which consisted of the following:

1. Socialization, Training and Education and Training regarding the Implementation of the Regional Government Information System (SIPD) has not been carried out routinely Employees of the Financial and Regional Asset Management Agency of Badung Regency, Bali Province still really need socialization regarding the implementation of the Regional Government Information System (SIPD) so that it can be known in detail. The implementation of intensive socialization will encourage employees to understand the Regional Government Information System (SIPD) more quickly. The implementation of socialization, training, and education and training in a structured and intensive manner is very important to be implemented to accelerate the benefits of the Regional Government Information System (SIPD) in full.

2. Supporting Staff and Human Resources from employees at the Badung Regency Regional Financial and Asset Management Agency who have not yet mastered the SIPD application

The assistant staff in question are staff who have expertise in IT and understand financial reporting, where staff with this competence are still relatively minimal in the Badung Regency Financial and Regional Asset Management Agency in implementing SIPD. This is one of the factors that hinders the performance or effectiveness of the implementation of SIPD in the Badung Regency Financial and Regional Asset Management Agency unit, Bali Province. Human resources are a very important factor that must receive more attention. The number of apparatus is something that affects the implementation of government, where in this case it is related to the implementation of tasks that must be completed in order to carry out the tasks assigned. In addition, the number of existing employees also greatly influences the completion of tasks and the competence of the apparatus is closely related to the implementation of daily tasks in financial reporting, where if appropriate, the performance of an organization will experience a significant increase in intensity.

3. The Central Government did not provide follow-up to the obstacles reported by the Badung Regency BAPENDA in the Implementation of the Regional Government Information System (SIPD)

The obstacles reported to the central government in the implementation of SIPD at BAPENDA Badung Regency did not receive any follow-up and response from the central government. This has caused the Badung Regency government, especially the Financial and Regional Asset Management Agency of Badung Regency, Bali Province, to not use SIPD in the entire financial management process.

4. The financial management system in the Regional Government Information System (SIPD) application is not yet fully operational

The implementation of the Regional Government Information System (SIPD) application in the Regional Financial and Asset Management Agency of Badung Regency, Bali Province has not been effective in achieving the target indicators of Duncan's effectiveness theory in Richard M. Steers. This is because the implementation of

financial management in the Regional Government Information System (SIPD) application has not been fully implemented.

Solutions that must be implemented to overcome obstacles in implementing the Regional Government Information System (SIPD) Application at the Badung Regency Regional Revenue Agency.

The efforts made to minimize existing obstacles and maximize efforts made by the BAPENDA of Badung Regency, Bali Province in the effectiveness of implementing SIPD in improving the financial reporting above are as follows:

1. Socialization, Training and Education and Training regarding the Implementation of the Regional Government Information System (SIPD) has not been carried out routinely
The Badung Regency Regional Financial and Asset Management Agency (BAPENDA) routinely conducts Technical Guidance (Bimtek) to Regional Governments that have implemented the Regional Government Information System (SIPD) application comprehensively in financial management, so that it can assist and provide understanding in implementing the Regional Government Information System (SIPD) application.

2. Supporting Staff and Human Resources from employees at the Badung Regency Regional Financial and Asset Management Agency who have not yet mastered the SIPD application

The efforts of the Badung Regency Regional Financial and Asset Management Agency in overcoming the lack of assistance and human resources are by holding socialization by inviting resource persons from the Ministry of Home Affairs which aims to provide information and training directly to employees of the Badung Regency Regional Financial and Asset Management Agency, Bali Province so that employees can understand and improve their abilities in operating the Regional Government Information System (SIPD) application.

3. The financial management system in the Regional Government Information System (SIPD) application is not yet fully operational

The efforts of the Badung Regency Regional Financial and Asset Management Agency in overcoming the Regional Government Information System (SIPD) application that has not been able to carry out overall financial management is by using the Next Generation Regional Management Information System (SIMDA-NG) application. This SIMDA-NG application is used to assist the Badung Regency BAPENDA in managing its finances so that it can produce good quality financial reports.

CONCLUSION

Based on the results of the analysis above, it can be concluded that the implementation of the Regional Government Information System (SIPD) in Improving Regional Financial Reporting at the Financial Management and Regional Asset Agency of Badung Regency, Bali Province has not been effective. This can be seen in the author's analysis using Duncan's effectiveness theory in Richard M. Steers where the target indicators that have not been properly realized,

including procedure indicators, socialization procedure indicators, and indicators of increasing capabilities that have not been effective because SIPD has not been able to provide significant changes to the output of the BAPENDA Badung Regency financial report. So that the implementation of SIPD at BAPENDA Badung Regency cannot be said to be fully effective. In addition, there are also obstacles to the Implementation of the Regional Government Information System (SIPD) in Improving Financial Reports at the Financial Management and Regional Asset Agency of Badung Regency. On the other hand, the Financial Management and Regional Asset Agency of Badung Regency, Bali Province has also made efforts to Improve the Implementation of the Regional Government Information System (SIPD). Research Limitations. This research has basic limitations, especially in terms of time allocation and supporting costs to conduct a more in-depth research study Future Direction of Research (future work). The author realizes that due to limited research time, further research is needed at the same location related to the Implementation of the Regional Government Information System (SIPD) in Improving Financial Reporting at the Regional Financial and Asset Management Agency of Badung Regency.

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