Financial Administration of Information Systems Regional Government at The Regional Secretariat of Minahasa Regency

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Abstract. This research aims to determine the Financial Administration of the Regional Government Information System at the Regional Secretariat of Minahasa Regency. This research uses a descriptive method with a qualitative approach. Data collection techniques include observation, interviews and documentation methods. Data processing techniques with stages of data reduction, data presentation and verification. This research highlights the Financial Administration of Regional Government Information Systems (SIPD) at the Regional Secretariat, both in the aspects of budget planning and budgeting. Planning is carried out using the Strategy Formulation, Work Control and Monitoring Management processes, while budgeting is carried out based on the Work Guidelines, Coordination Tools and Monitoring processes, so that there are obstacles in planning, namely planning efficiency, facilities and infrastructure, and readiness to use SIPD, as well as obstacles in budgeting, namely employee transfers, human resources, and the expenditure filing process which are factors inhibiting the SIPD financial administration process at the Regional Secretariat of Minahasa Regency. Based on the results of the research conducted, it can be concluded that SIPD Financial Administration at the Regional Secretariat has been running well even though there are still many obstacles. And it is recommended to the Regional Government to increase the capacity of Human Resources, repair and increase supporting facilities and infrastructure and for the Central Government to perfect the SIPD application.

Keywords. Financial Administration, Information Systems, Regional Government

A. Introduction
The Regional Government Information System (SIPD) was formed as an instrument that provides information in the management of development and financial planning in Regional Governments, in accordance with the mandate of Law Number 23 of 2014 concerning Regional Government, in Article 274 states that "Regional development planning is based on data and information managed in the Regional Development Information System" (Andhayani, 2020) [1]. It is further explained in Article 391 paragraph (1), that Regional Governments are obliged to provide Regional Government information consisting of: Regional development information; and Regional financial information. Paragraph (2) Regional Government Information as
referred to in paragraph (1) is managed in a regional government information system, so that the Ministry of Home Affairs of the Republic of Indonesia creates an information system relating to regional development and finance and its administration which is referred to as the Regional Government Information System (SIPD). The aim of using SIPD is to support the creation of Good Government and Good Governance (Syairozi et al., 2021) [2].

The Ministry of Home Affairs of the Republic of Indonesia in 2019 encouraged Regional Governments to accelerate the implementation of Regional Government Information Systems (Inzany et al., 2022) [3]. This was done through the issuance of Minister of Home Affairs Regulation Number 70 of 2019 concerning Regional Government Information Systems, which at the same time revoked the previous regulation, namely Minister of Home Affairs Regulation Number 98 of 2018 concerning SIPD. Based on a report from the republica.co.id website, Minister of Home Affairs Tjahjo Kumolo at that time appealed to the Regional Government to immediately implement the SIPD quickly. The use of SIPD was then strengthened through the Circular Letter of the Minister of Home Affairs of the Republic of Indonesia Number 137/736/SJ dated January 27, 2020 which emphasizes the acceleration of SIPD implementation. In this circular, Regional Governments are instructed to use SIPD in financial management, including the entire administration system, payroll and all financial management in a regional government where it is hoped that every region will use this SIPD (Maharani, 2019) [4].

As a follow-up to the Financial Administration of the use of SIPD, the Minahasa Regency Government began implementing the use of SIPD by holding e-Planning Technical Guidance on the Use of Regional Government Information System Applications (SIPD) in Minahasa Regency which started in October 2020. The aim of this activity is to provide awareness to the Heads of Regional Work Units within the scope of Government in Minahasa Regency. The use of SIPD in the Regional Revenue and Expenditure Budget program in Minahasa Regency is a means used by the regional government to implement central government through the Directorate General of Regional Financial Development and the Directorate General of Regional Autonomy at the Ministry of State. This is a synergistic effort between the central and regional governments to increase data integration between the central and regional governments as well as the use of information technology to increase the efficiency of regional governments.

The Regional Secretariat as one of the regional apparatus within the government in Minahasa Regency has implemented the SIPD application since the end of the 2020 Fiscal Year. As in an article on Beritamanado.com written by Ranti (2021) [5], explained that the realization of budget absorption through the APBD in Minahasa Regency currently uses the Regional Government Information System (SIPD). For this reason, to be more efficient and effective among State Civil Apparatus (ASN), socialization on SIPD administration was held at the Moy Convention Center. However, there are several problems that arise as a result of the implementation of this SIPD, including delays in the disbursement of activity funds in several parts of the Regional Secretariat which has implications for slow absorption of the budget and implementation of activities that are not in accordance with the schedule. Based on Minister of Home Affairs Regulation Number 70 of 2019 concerning Regional Government Information Systems, especially in Minahasa Regency, there are various problems in financial administration. As explained by Donal Wagey in Beritamanado.com, "Financial administration for the Minahasa Regency Government is still using the Official Travel Order (SP2D) and that is manually, because the process goes through several stages and then goes to the Bank. "In
June 2021, we are connected directly with banking, so that SIPD control and submissions to the bank can be carried out directly”.

In an article on the site manadopost.jawapos.com written by Lukas (2021) [6], Head of the Goods and Services Procurement Section at that time, Daudson Rombon, said that "the tender process was hampered with SIPD as one of the factors". Apart from the Minahasa Regency Government, several other Regional Governments also experienced problems in using SIPD, including the Tomohon City Government, as stated by Plt. The Regional Secretary of Tomohon City at that time, in an article quoted by manado.post.com written by Lukas (2021) [7], explained that until now, there have been problems in integrating the system from SIMDA to SIPD. Therefore, at this time, we are still implementing SIMDA as assistance, until the new system is synchronized and can run according to the government's plan. Furthermore, the Manado City Government at that time experienced problems in using SIPD as stated by V. Lumentut, the Mayor of Manado, quoted on the manadoline.com site, explaining "where previously, we used an application called SIMDA. However, due to changes in regulations, we are now switching to SIPD. The transition process actually experienced several obstacles.”

Even with the use of SIPD, the North Sulawesi Provincial Government experienced problems in absorbing the budget for the 2021 APBD as stated by the Regional Secretary of North Sulawesi Province at that time, Edwin Silangen as quoted on the site manadopost.jawapos.com written by Lukas (2021) [8], Silangen said that “The implementation of the 2021 APBD should have started in January, but there were several systemic problems that led to failure due to adjustments to this SIPD.”

The obligation of the Regional Government, especially the Regional Government of Minahasa Regency, to use the SIPD Application by the Central Government will have a positive impact on the implementation of regional government in the future. This will have a positive impact on increasing accountability which can be proven by the Financial Report of the Regional Government of Minahasa Regency with the predicate of Reasonable Opony Without Exceptions set by the Indonesian Financial Audit Agency (BPK), as well as synergy between the Central Government and Regional Governments regarding Planning and Budgeting already well.

Even though there are still obstacles in implementing and using SIPD in the Regional Government, good administration is needed to maximize the implementation of the SIPD use policy in Minahasa Regency, especially at the Regional Secretariat of Minahasa Regency. Based on the description of the problem above, researchers are interested in conducting research related to the Financial Administration process of the Regional Government Information System (SIPD) at the Regional Secretariat of Minahasa Regency, so that by conducting this research, they can carry out the Financial Administration process well through SIPD, especially at the Regency Regional Secretariat Minahasa.

B. Method

Researchers used descriptive methods with a qualitative approach. The information to be collected includes data, information, concepts, and a set of rules that will be used to clarify the problem. Because the focus of this research is SIPD Financial Administration, the main material is a certain process. So that whatever is researched can be revealed, there needs to be good communication. the researcher considers it best to approach the process qualitatively. Therefore, a qualitative approach is used in this research. This research uses a descriptive approach with the aim of defining research objects or research results (Moleong in Lumingkewas & Supit, 2023) [9].
The research location is at the Regional Secretariat of Minahasa Regency and is focused on financial managers who are also Admin/Operators in SIPD Administration at the Regional Secretariat of Minahasa Regency. The focus of the research is Financial Administration at the Regional Secretariat, the main object of which is the use of SIPD in the Financial Management of Each Section of the Regional Secretariat of Minahasa Regency, which is focused on the planning process and budgeting process. Data collection techniques are observation, interviews and documents. The data analysis technique used is the Miles & Huberman approach model in Masengi et al. (2023), namely data collection, data reduction, data presentation, and drawing conclusions [10]. Then, to ensure the validity of the data, researchers used 4 main criteria presented by Lincoln and Guba in Moleong (2013), namely credibility, dependability, transferability, and confirmability [11].

C. Result and discussion
1. Research result

Financial Administration of the Regional Government Information System (SIPD) at the Regional Secretariat of Minahasa Regency which is based on the Minister of Home Affairs Regulation Number 70 of 2019 concerning Regional Government Information Systems (SIPD), as well as the data collection system which includes the state building system, state currency system, regional government system, guidance system, and regional monitoring system. SIPD is used by the public sector to collect information in a timely and accurate manner by utilizing online data technology. Also provides support for the development of programs and activities as well as rational, efficient and effective regional planning. Apart from that, this system can also be used to integrate the use of information in line with the development of each regional work unit. In the course of the research, results were obtained regarding the SIPD financial assessment process at the Regional Secretariat of Minahasa Regency which started the budget planning process in 2020 and continued with the budgeting process in SIPD in 2021 until now which aims to carry out each financial administration process effectively.

The SIPD Financial Administration Process includes the planning and budgeting process, in this case it is a process in supporting every activity carried out by the Regional Government in realizing every program and activity, in other words achieving the objectives of the Regional Government including the Regional Secretariat of Minahasa Regency, namely through Financial Administration.

a. Budget Planning in SIPD

SIPD is currently an integral part of the process of forming regional development planning documents, one of which is the planning process as a reference for the focus of this research, namely to find out the extent to which the Regional Secretariat of Minahasa Regency is preparing to input planning data into SIPD in accordance with the steps which has been mentioned in the description of the research focus.

that budget planning in SIPD is an inseparable thing in the financial administration process and is a very important thing in accordance with the Minister of Home Affairs Regulation Number 70 of 20219 concerning Regional Government Information Systems, so that in formulating budget planning based on the theory of Anthony and Young (1988) it is divided on 3 processes, namely strategy formulation, work control, and control management [12].
**Strategy Formulation**

Planning strategy formulation is the process of deciding on organizational goals and the strategies that will be implemented in an effort to achieve them, in other words, in the planning process, strategy formulation is required, in this case the regional apparatus organizations involved in the budget planning process by carrying out training or technical guidance.

Based on the results of interviews in the research, the author draws conclusions regarding the Strategy Formulation used in the planning process, including carrying out Socialization or Technical Guidance to Financial Managers of each Regional Apparatus Organization and specifically the Regional Secretariat, namely the Financial Planning Section of the Regional Secretariat of Minahasa Regency, the planning process was carried out in the previous year, there is a master account from the Ministry of Home Affairs which is managed by the Regional Government, namely the Regional Development Planning, Research and Development Agency (Bappelitbangda) and the Regional Financial and Asset Management Agency (BPKAD) and 1 master account which is held by the Regional Secretary, provides information intensively, and utilizes the media social WhatsApp Group to share information, so it can be concluded that Anthony and Young's theory is correct.

**Job Control**

Implementing work control in SIPD planning at the Regional Secretariat is the task of the Planning and Finance Section which includes the data input stage up to the process of filling in the expenditure budget. Based on the results of interviews in the research, it can be concluded that the planning process in SIPD can still be controlled well, moreover supported by controlling the performance of SIPD Operators (echelon III/IV/Functional Leaders, Implementing Staff, and Administrative Staff) of the Financial Planning Section of the Regency Regional Secretariat Minahasa is familiar with the SIPD administration process, so that common obstacles can be overcome properly, and if it is more technical, it can consult/coordinate with Bappelitbangda and BPKAD.

Controlling the work carried out in the planning process becomes the Duties and Functions of the Financial Planning Section of the Regional Secretariat of Minahasa Regency, supported by State Civil Apparatus Resources and Freelance Daily Staff (THL) who work in the Financial Planning Section of the Regional Secretariat of Minahasa Regency, as well as all Financial Managers in each Section in Minahasa Regency Regional Secretariat by implementing the Guidance Process from the Financial Planning Section to all Financial Managers in each Section of the Minahasa Regency Regional Secretariat.

**Control Management**

Management control can be determined to be between strategy formulation and work control, where the management control process in the budget planning process is carried out in accordance with applicable regulations. Research data shows that management control is carried out by the Financial Planning Section under the coordination of the Head of Planning Subdivision by supervising budget planning discussions for each Regional Apparatus Organization. SIPD financial planning at the Regional Secretariat of Minahasa Regency based on the theory of Anthony and Young (1988) is correct, where the planning process is determined in Strategy Formulation, Work Control, and Management Control [12].
b. **Budgeting in SIPD**

The next process is budgeting in SIPD as a reference for the focus of this research, namely to find out the extent of SIPD financial administration in the budgeting process carried out by the Regional Secretariat of Minahasa Regency. The budgeting process is an important thing in carrying out every activity that has been prepared in accordance with the predetermined ceiling, so based on the theory from Munandar (2000) explains that budgeting is divided into 3, namely as a work guidance tool, a coordination tool, and a monitoring tool. [13].

**Work Guidelines**

Work guidelines are a reference in carrying out activities for all work, in this case seen from the budgeting process in SIPD, where work guidelines are important for carrying out each process, where this is also related to the provisions that have been set (Adisi & Sadad, 2022) [14].

In accordance with data obtained from the SIPD Regional Secretariat as of November 2023, there are 64 users, consisting of 12 Head of Division Users, 40 Head of Subdivision/Functional Users and 6 Staff Users. The researcher concluded that the budgeting process seen from the Work Guidelines for SIPD Financial Administration within the Minahasa Regency Government has been implemented well in collaboration with the Indonesian Ministry of Home Affairs, and the budgeting process for each Regional Apparatus Organization up to the disbursement of expenditure, is verified first by the Financial Planning Section, including files from each Section of the Regional Secretariat of Minahasa Regency, guided by Minister of Home Affairs Regulation Number 70 of 2019 and Minister of Home Affairs Regulation Number 84 of 2022.

**Coordination Tools**

Budgeting as a coordination tool is a system where the budgeting process is implemented as the key to achieving good coordination between government institutions (Biswan & Grafitanti, 2021) [15]. This system controls the budget by coordinating with various agencies and establishing and comparing it with actual results. The results of the research show that the Coordination Tool as a function of budgeting is a form of government commitment, in this case the Regional Secretariat of Minahasa Regency, where official travel is a suggestion for each section to carry out coordination with agencies related to the duties and functions of each section in the Regional Secretariat.

**Monitoring Tools**

The monitoring aspect is something that is done to monitor every budgeting activity that is carried out, so that the main aim is that the budget is used as it should (Setiawan & Safri, 2016) [16]. The results of the research show that with regard to the budgeting process in the SIPD of the Regional Secretariat of Minahasa Regency based on the theory of Munandar (2000), it is concluded that this aspect of monitoring has been running well with regular evaluation meetings by the Financial Planning Section and with the implementation of the technological SIPD. encourage the implementation of financial administration in the budgeting process so that it can be recorded and monitored properly, effectively and efficiently.
c. Factors Inhibiting Financial Administration of Regional Government Information Systems at the Regional Secretariat of Minahasa Regency

In implementing the Financial Administration of the Regional Government Information System (SIPD), it is necessary to be aware of this and pay attention to how often problems occur. Therefore, it is very likely that issues and problems will arise that will hinder the process of updating and perfecting this information system. Therefore, it is best to create this problem as soon as possible from the start, so that the process of creating or formulating a problem in implementing SIPD Financial Administration is safe and can be reviewed. This means that the objectives of implementing Financial Administration in SIPD, which among other things aim for a more efficient, effective, economical, transparent, accountable and auditable process, can be fulfilled properly so that an electronic-based government system can be realized.

Inhibiting Factors for Budget Planning Aspects in SIPD

The implementation of SIPD Financial Administration at the Regional Secretariat of Minahasa Regency based on the results of the interview above, based on the efficiency aspect, can be said to have not been implemented optimally with the coordination function not being maximized and with a budget being insufficient. This is because SIPD is a technology-based or online application, the process uses an internet server network, so the data input process sometimes experiences problems, namely the SIPD application is currently being maintained by the Indonesian Ministry of Home Affairs.

Judging from the aspect of inadequate infrastructure, both in terms of quality and quantity, it can be seen that computers have inadequate capacity, apart from that the internet network is not good, which has an impact on delays in the process of inputting data in the SIPD application.

As seen from the readiness aspect in implementing SIPD Financial Administration, this has not been implemented systematically or in an orderly manner, this can be seen from the input process where there are still many obstacles related to the unit price of goods and also delays in disbursement of expenditure caused by unpreparedness between operators in preparing budgets and paying attention to the unit price if there is a change in price, as defined by Dedi Kusmayadi (2009) in his journal defining Regional Financial Administration, namely, carrying out orderly, systematic and chronological records of regional revenues and expenditures for one fiscal year [17].

Inhibiting Factors for Budgeting Aspects in SIPD

Based on observations and interviews in the research, it was found that the obstacles that are often experienced to date are related to changes in admin or operator due to employee transfers, in addition to errors in the input process. In addition, in the process of filing up to disbursement, where the unit price of shopping that has been input into the SIPD is different from the price of the goods available so that it has implications for the disbursement process.

2. Discussion

Minahasa Regency has started preparing for the implementation of SIPD in Minahasa Regency starting from the end of 2020 and is planning the use of SIPD for the following year by carrying out Technical Training/Guidance to all existing SKPDs, especially to officials who have main duties and functions in the planning sector. Especially for the Regional Secretariat, this Technical Guidance is followed by the Planning and Finance Section. In line with the
Planning Process explained by Anthony and Young (1988): carrying out the planning process requires strategy formulation, work control and work management. So as a whole process of grouping responsibilities and authority in such a way as to create a planning process as a whole in order to achieve predetermined goals. The Regional Secretariat has carried out this planning process in accordance with the respective areas of duties of each section, in this case in accordance with its main duties, namely the Financial Planning Section. Apart from that, in the budgeting process in SIPD, in line with Munandar’s theory (2000) explains that budgeting is divided into 3, namely as a work guidance tool, a coordination tool and a monitoring tool [13]. So the regional secretariat has carried out the budgeting process in accordance with applicable regulations.

SIPD Financial Administration at the Regional Secretariat of Minahasa Regency, especially in the Planning and Finance Section, can be seen from the planning aspect to have gone well, but there are factors that cause delays in input, namely: First, there are errors in input in planning at SIPD; Second, there is an error in the SIPD application, namely that according to the results of the interview, SIPD often undergoes maintenance so that the application cannot be opened and the data input process has to wait for the application to run smoothly again. Third, the input of standard unit prices is not fixed or changes. To overcome the first inhibiting factor, the Regional Secretariat has sent the relevant operators to take part in Technical Training/Guidance but input errors are still found in the SIPD, which is a form of implementation of the theory of Anthony and Young (1988) in this case the Strategy Formulation that will be achieved for resolve problems and control work in the form of training/technical guidance. Internal training related to SIPD at the Regional Secretariat has never been carried out but evaluation meetings are held every month by the Financial Planning Section as per Anthony and Young's (1988) theory, namely Control Management. However, this is anticipated with direct assistance for sections that experience problems in the input process. Furthermore, for the second inhibiting factor, the Regional Secretariat has coordinated with BPKAD and Bappelitbangda as those responsible for planning. However, if there is an error in the SIPD application, the Regional Secretariat can only wait until the system can run normally again.

The budgeting process is carried out based on applicable provisions in line with Munandar's theory (2000) [13] in the budgeting aspect of the Work Guidelines, and also regarding the allocation of facilities and infrastructure to support tasks within the organization, and carrying out coordination with the Central Government in this case the Indonesian Ministry of Home Affairs as a form of implementation of Munandar's (2000) theory relating to the Coordination Tools aspect, as well as arranging the working mechanism so that can guarantee the achievement of objectives in implementing SIPD as a form of implementation of Munandar's theory (2000) seen from the Monitoring aspect. From the research results, it was also found that there were problems with facilities and infrastructure, where poor internet networks also caused delays in the process of inputting the expenditure budget to be disbursed. Apart from that, changes in personnel composition also have an impact. It is known that the Planning and Finance Section of the Regional Secretariat of Minahasa Regency has experienced changes in personnel composition, namely that there are additions and reductions of employees every year (employee transfers). With the presence of personnel, of course adjustments are needed regarding the implementation of main tasks and functions, and updates to users in SIPD. From the research results, it was found that to support the Head of the Financial Planning Section, other staff assisted him. However, it was also found that there were users at the Regional Secretariat SIPD who had not yet been updated.
Implementation without planning will not be effective because it is in planning that objectives, budget, standards, work methods, procedures and programs are determined. Based on the research results, the implementation of planning and budgeting at the SIPD at the Regional Secretariat has gone well. However, to support SIPD financial administration in the Regional Secretariat, technical training/guidance should be carried out regularly to anticipate input errors and also anticipate personnel changes that often occur in State Civil Apparatus (ASN).

The implementation of SIPD by the Regional Secretariat of Minahasa Regency, which seemed forced by the Central Government, encountered several problems. Regional governments which are required to carry out planning and budgeting processes through the imperfect SIPD are faced with the implementation of activity programs which must be implemented immediately. Therefore, the Central Government should further improve and optimize the performance of the SIPD application.

The results of the research show that the implementation of SIPD administration at the Regional Secretariat of Minahasa Regency, from the aspect of implementation capacity, is not running optimally. It can be seen that the Regional Secretariat of Minahasa Regency is late in inputting data into the SIPD. It is known that inputting data for both planning and budgeting is regulated in a system, so it must be on time. This is because SIPD is a technology-based or online application, the process uses an internet server network, so the data input process sometimes experiences problems, namely the SIPD application is temporarily under maintenance. Furthermore, looking at the aspect of inadequate infrastructure, both in terms of quality and quantity, it can be seen that the computer capacity is inadequate, in addition to the poor internet network, which has an impact on delays in the process of inputting data in the SIPD application.

Based on the research results, one form of monitoring carried out by the Planning and Finance Section of the Regional Secretariat of Minahasa Regency is the implementation of monthly meetings which are held regularly every month to evaluate activities carried out in the previous month and prepare activities to be carried out in the current month, including in the SIPD. It was also found that reporting via SIPD at the Regional Secretariat could not be implemented because the SIPD application did not yet provide full reporting features. Reporting to SIPD is currently only limited to Budget Realization Reports. As a monitoring, the Regional Secretariat also created a WhatsApp Group to monitor data input at the Regional Secretariat’s SIPD.

D. Conclusion

Based on data analysis and findings in the field, the following conclusions can be made:

1. Planning and Budgeting in SIPD
   1) Budget Planning in SIPD
      a. The Strategy Formulation used in the planning process includes carrying out Socialization or Technical Guidance to Financial Managers of each Regional Apparatus Organization and specifically the Regional Secretariat, namely the Financial Planning Section of the Regional Secretariat of Minahasa Regency, the planning process was carried out in the previous year.
      b. Controlling the work carried out in the planning process becomes the Duties and Functions of the Financial Planning Section of the Regional Secretariat of Minahasa Regency, supported by State Civil Apparatus Resources and Freelance Daily Staff (THL) who
work in the Financial Planning Section, as well as all Financial Managers of each Section in the Regional Secretariat of Minahasa Regency by implementing the Mentoring Process.

c. Management control is carried out by the Financial Planning Section under the coordination of the Head of the Planning Subdivision by providing guidance to each section of the Regional Secretariat by attending special meetings to discuss budget planning for each Regional Apparatus Organization.

2) Budgeting

a. Work Guidelines for Financial Administration of SIPD within the Minahasa Regency Government have been implemented well in collaboration with the Indonesian Ministry of Home Affairs, and the budgeting process for each Regional Apparatus Organization up to the disbursement of expenditure, is verified first by the Financial Planning Section, including files from each Section of the Regional Secretariat of Minahasa Regency with guided by Minister of Home Affairs Regulation Number 70 of 2019 and Minister of Home Affairs Regulation Number 84 of 2022.

b. Coordination tools as a function of budgeting are a form of government commitment, in this case the Regional Secretariat of Minahasa Regency, where official travel is a suggestion for each section to carry out coordination with agencies related to the duties and functions of each section in the Regional Secretariat.

c. This monitoring is carried out with regular evaluation meetings by the Financial Planning Section and with the application of SIPD which is technological in nature, it encourages the implementation of financial administration in the budgeting process to be recorded and supervised well, effectively and efficiently.

2. Constraints on Budget Planning and Budgeting in SIPD

1) Constraints on Budget Planning Aspects in SIPD

a. It can be said that the efficiency aspect has not been implemented optimally with the coordination function not being maximized and the budget being insufficient. This is because SIPD is a technology-based or online application, the process uses an internet server network, so the data input process sometimes experiences problems, namely the SIPD application is currently being maintained by the Indonesian Ministry of Home Affairs.

b. Aspects of inadequate infrastructure, both in terms of quality and quantity, this can be seen from computers with inadequate capacity, in addition to the poor internet network, which has an impact on delays in the process of inputting data in the SIPD application.

c. The readiness aspect in implementing SIPD Financial Administration has not been implemented systematically or in an orderly manner, this can be seen from the input process where there are still many obstacles related to the unit price of goods and also delays in disbursement of expenditure caused by unpreparedness between operators in preparing budgets by paying attention to unit prices. if there is a price change.

2) Constraints on Budgeting Aspects in SIPD

a. There is a change in admin or operator due to employee transfers.

b. There was an error in the input process.

c. The process of filing up to disbursement, where the unit price of expenditure that has been input in the SIPD is different from the price of goods available so that it has implications for the disbursement process.

References


