

ANALYSIS OF THE REGIONAL GOVERNMENT INFORMATION SYSTEM OF THE REPUBLIC OF INDONESIA (SIPD-RI) IN THE PREPARATION OF THE REGIONAL REVENUE AND EXPENDITURE BUDGET (APBD) OF BADUNG REGENCY, BALI PROVINCE

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Abstract

As a form of transparency and accountability of local governments in preparing the Regional Revenue and Expenditure Budget (APBD) each year, the central government through the Ministry of Home Affairs has launched the Regional Government Information System (SIPD-RI) application. The use of SIPD represents the implementation of one element of e-government, namely e-budgeting. This application is expected to facilitate integration between local and central governments in realizing the vision of “One Data Indonesia.” This study aims to identify and analyze the implementation of SIPD-RI in the preparation of the APBD in Badung Regency. The research method used is qualitative descriptive. Data collection techniques include observation, interviews, documentation, and online data searching. The results of the analysis indicate that the implementation of SIPD-RI in the preparation of the APBD in Badung Regency has generally fulfilled the elements of successful e-government implementation, based on Jane E. Fountain’s theory of e-government development success. However, several challenges remain, including frequent system errors, data inconsistencies, inaccurate report outputs, and limited technical capacity of staff in using the SIPD-RI application and preparing the APBD. Solutions taken include coordinating with the Ministry of Home Affairs, providing consultation channels to address problems, and organizing technical guidance related to SIPD-RI in APBD preparation.

Keywords: E-government, SIPD-RI, APBD Preparation

A. INTRODUCTION

Article 18 of the 1945 Constitution of the Republic of Indonesia states that the Unitary State of the Republic of Indonesia is divided into provincial regions, and provincial regions are divided into districts and cities. Provincial, district, and city governments have the right to regulate and manage their own government affairs according to the principles of autonomy and assistance. Government affairs that are the responsibility of the regions are implemented based on the principles of autonomy, while government affairs that are not the responsibility of the regional government are implemented based on the principles of deconcentration and assistance.

In carrying out regional government affairs that are the responsibility of the regional government, it must be adjusted to the financial capabilities of each region. Regional financial management must be effective and efficient, and its use must be accountable. This aligns with the principles of good governance, namely effective, efficient, transparent, accountable, and responsible governance.

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One of the key instruments in maintaining transparency and accountability in regional financial governance in Indonesia is the preparation of the Regional Revenue and Expenditure Budget (APBD). The Badung Regency Government annually prepares the APBD as the basis for regional government revenue and expenditure. As the regency with the highest revenue in Bali Province, with tourism as a leading sector, Badung Regency must be effective and efficient in its annual financial management.

To demonstrate transparency and accountability in regional government preparation of the APBD, the central government, through the Ministry of Home Affairs, has issued the Regional Government Information System (SIPD) application, regulated by Minister of Home Affairs Regulation Number 70 of 2019 concerning the Regional Government Information System. The use of SIPD is an implementation of one element of e-government, namely e-budgeting. E-budgeting is a software-based digital budgeting system designed to facilitate and simplify the budgeting and planning process (Andriyanto, 2014). E-budgeting in the government sector is used to implement budget preparation and oversee work, as it is expected to drive progress in sound financial governance (Arini, 2022).

With the SIPD application, the entire regional financial management process, from planning, budgeting, administration, and accountability for the Regional Budget (APBD), is recorded and stored in the system at every stage. Starting in 2024, the Ministry of Home Affairs updated the SIPD application to SIPD-RI. With this application update, it is hoped that the implementation of regional government and the central government can be integrated to realize one data Indonesia. However, in the process of preparing the APBD using the SIPD-RI application, the Badung Regency Government still experiences many obstacles. The most frequent obstacle is related to system access, which often experiences errors that result in the data being displayed not appearing. These errors can be seen in Figure 1. below.

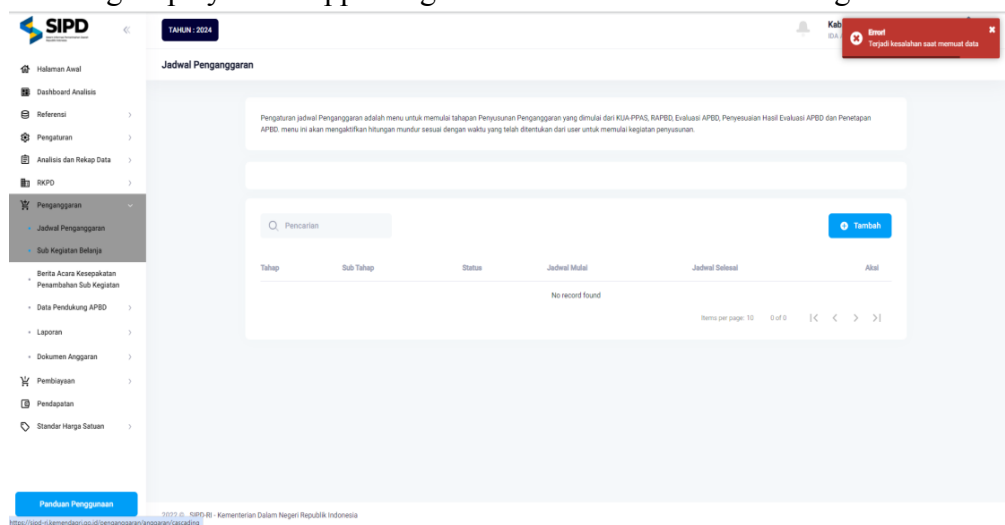


Figure 1. Error Constraints in SIPD-RI Regional Budget Planning
Source: SIPD-RI Badung Regency, 2024

Figure 1. shows a red error message in the upper right corner, indicating an issue displaying information in the budget schedule menu in the SIPD-RI application. As a result, the budget schedule information that should have been recorded by the system is missing or blank.

Previous research has described similar SIPD issues occurring at the Semarang City BPKAD. The problem was frequent data entry errors due to the server's inability to handle simultaneous data entry (Tumija et al., 2023). Furthermore, numerous improvements and developments in the SIPD-RI application implementation have made the application very

slow and difficult to access. In addition to the system's inaccessibility, the system's ongoing repair, development, and data integration processes have resulted in inconsistent data presentation and frequent errors in system report output.

In addition to system constraints, another challenge is limited employee knowledge and skills in operating the SIPD. This results in poor quality APBD documents. Furthermore, the Supreme Audit Agency (BPK-RI) continues to find budgeting errors due to employees' lack of knowledge in APBD preparation.

Based on this background, the identified problems in using SIPD-RI for preparing the Badung Regency APBD are:

1. The Badung Regency Regional Budget (APBD) preparation process is hampered by the slow and difficult access of the SIPD-RI system.
2. The SIPD-RI system frequently experiences errors.
3. Limited employee knowledge and skills in using the system and the APBD preparation process.

From the identification of the problems above, the author is interested in knowing clearly how SIPD-RI is used in Badung Regency, especially in the preparation of the APBD in Badung Regency.

B. LITERATURE REVIEW

E-Government Concept

The term e-government in government reform is influenced by the emergence of a new concept of public administration, New Public Management (NPM), which emphasizes results-oriented performance in the public sector. Presidential Instruction of the Republic of Indonesia Number 3 of 2003 concerning National Policy and Strategy for E-Government Development defines e-government as "electronic government administration (information and communication technology) to improve government performance in its relations with the public, the business community, and other related groups toward good governance." Indrajit (2006) defines e-government as "the use of internet-based information technology that enables the government to transform its relationships with the public, the government sector, and stakeholders."

According to Holmes (2001), as quoted by Muluk (2001), "e-government is the use of information technology, particularly the internet, to provide better public services, closer to customers, more cost-effectively, and in a different but better way." Based on these definitions, the author can conclude that e-government is the use of information and communication technology by the government to improve government performance in providing services to the public.

Regional Government Information System of the Republic of Indonesia (SIPD-RI)

Based on the Regulation of the Minister of Home Affairs Number 70 of 2019 concerning Regional Government Information Systems in Article 1 Paragraph (12) it is explained that the Regional Government Information System, hereinafter abbreviated as SIPD, is the management of regional development information, regional financial information, and other interconnected Regional Government information to be utilized in the implementation of regional development. The basis for the formation of this SIPD application is to fulfill the mandate of Law Number 23 of 2014 concerning Regional Government Article 391 paragraph (1) which states that Regional Governments are required to provide Regional Government information consisting of: a. Regional development information; and b. Regional financial information. And continued in Article 391 paragraph (2) which states that Regional Government Information as referred to in paragraph (1) is managed in a Regional Government information system.

Since its launch in 2019, SIPD has had two versions: SIPD monolith and SIPD microservices. SIPD monolith is also known as SIPD Merah Putih and SIPD microservices is known as SIPD-RI. With the latest version of SIPD, SIPD-RI, the central government through the Ministry of Home Affairs hopes that the SIPD application can provide information for all Ministries/Institutions that require regional development data because one of SIPD's advantages is that it has been integrated with various ministry/institution applications in sharing data.

Regional Revenue and Expenditure Budget (APBD)

According to Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments, it is explained that the Regional Revenue and Expenditure Budget, hereinafter abbreviated as APBD, is the annual regional financial plan stipulated by Regional Regulations. According to Mardiasmo (2004:9) that "One aspect of regional government that must be regulated carefully is the issue of regional financial management and regional budgets". Furthermore, Article 3 Paragraph (2) states that Regional Financial Management as referred to in paragraph (1) is realized in the APBD. And in Article 3 Paragraph (3) that the APBD as referred to in paragraph (2) is the basis for the Regional Government to carry out Regional Revenue and Expenditures. Therefore, the process of preparing the APBD must realize effective, efficient and transparent Regional Financial Management. Transparency and accountability in budget preparation, budget determination, budget changes and budget calculations are a form of regional government accountability to the community.

Elements of Successful E-government Development

Numerous studies have been conducted to identify factors that determine the success of e-government implementation. To analyze the Regional Government Information System of the Republic of Indonesia (SIPD-RI) in the preparation of the Regional Revenue and Expenditure Budget (APBD) for Badung Regency, Bali Province, researchers used e-government theory according to Fountain in Indrajit (2006:15). According to Fountain, based on the results of studies and research from the Harvard JFK School of Government, there are three elements of success that must be possessed and seriously considered in the implementation of e-government. These three elements are:

Support

The first and most crucial element a government must possess is the desire (intent) or political will from public and political officials to truly implement the e-government concept. Support here means:

- a. The e-government framework is agreed upon as one of the keys to the nation's success in achieving its vision and mission.
- b. The allocation of a number of resources (human, financial, manpower, time, information, and others) at every level of government to develop this concept through e-government; and
- c. The dissemination of the e-government concept evenly, continuously, consistently, and comprehensively to all groups.

Capacity

The capacity element refers to the ability or empowerment of local governments to make e-government dreams a reality. There are three things the government must possess regarding this element:

- a. Availability of sufficient financial resources to implement various e-government initiatives;

- b. Availability of adequate information technology infrastructure, as this facility is 50% of the key to the successful implementation of the e-government concept; and
- c. Availability of human resources with the necessary competencies and expertise to ensure the implementation of e-government meets expectations.

Value

The first and second elements represent two aspects viewed from the government's perspective as the service provider (supply side). The extent of the benefits derived from e-government is not determined by the government itself, but by the public and stakeholders (demand side). Therefore, the government must be extremely careful in prioritizing which types of e-government applications to develop to ensure they truly provide significant value (benefits) to the public.

C. RESEARCH METHODOLOGY

The type of research used in this study is descriptive qualitative research with an inductive approach. According to Hardani (2020:18), most qualitative research in the initial stages uses an inductive methodology. This is to increase transparency regarding the possibility of problems occurring and focus the research on important and pressing issues. The research took place in the Badung Regency Government, with the main location being the Regional Financial and Asset Management Agency (BPKAD). The author conducted qualitative research, therefore, data collection was carried out through observation, interviews, and documentation. All data obtained, both primary and secondary, were then analyzed qualitatively as a data analysis method, presented descriptively.

D. RESULT AND DISCUSSION

Analysis of the application of SIPD-RI in the preparation of the APBD in Badung Regency, Bali Province

E-government is the use of information and communication technology by the government to improve government performance in providing services to the public. E-government is the use of internet-based information technology that enables the government to transform relations with the community, the world of government, and with interested parties (Indrajit, 2006). In this study, the SIPD-RI application is one of the implementations of e-government elements, namely e-budgeting. Previously, the results of research conducted by the author on the application of SIPD-RI in the preparation of the Regional Budget in Badung Regency have been explained in detail using the e-government theory according to Fountain in Indrajit (2006:15) which consists of three elements of success, namely: (1) Support; (2) Capacity; and (3) Value.

Support Elements

The support element is the desire (intent) of various public and political officials to truly implement the concept of e-government, not just following trends or opposing initiatives related to e-government principles. The support element in this study is support for the implementation of SIPD-RI in the preparation of the Regional Budget (APBD) in Badung Regency. Based on the results of research and interviews conducted by the author at the BPKAD of Badung Regency, the use of SIPD-RI in the preparation of the APBD, especially in Badung Regency, has supported the goal of digital transformation of local governments into an Electronic-Based Government System (SPBE). In addition, the use of SIPD-RI in the preparation of the APBD in Badung Regency has supported the vision and mission of the Regent and Deputy Regent of Badung, which is stated in mission number 2, namely Improving the Quality of Governance Based on the Principles of Good Governance and

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Clean Government Based on Information and Communication Technology. The use of SIPD-RI is very influential in improving the quality of governance in Badung Regency.

Furthermore, the implementation of SIPD-RI is supported by clear legislation, namely Minister of Home Affairs Regulation Number 70 of 2019 concerning the Regional Government Information System. This regulation fulfills the obligations stipulated in Article 391 and Article 395 of Law Number 23 of 2014 concerning Regional Government, which stipulates that regional governments are required to provide regional government information managed within a regional government information system. With legal certainty, the continued implementation of SIPD-RI can be ensured, thereby maintaining the three pillars of good regional financial management: transparency, accountability, and participation.

The next aspect is socialization, defined as the process of conveying information. Effective information dissemination can increase the chances of successful program or policy implementation, in this case, the successful application of SIPD-RI in the preparation of the Regional Budget (APBD) in Badung Regency. However, research has found that the socialization carried out by the government, particularly the central government, regarding the use of SIPD-RI is still less than optimal. The modules provided in SIPD-RI are still incomplete. Furthermore, information dissemination from the central government to the regions has been suboptimal, impacting user understanding of SIPD-RI. Therefore, government commitment is needed to ensure better socialization of SIPD-RI usage in the future.

Capacity Element

The capacity element refers to the ability of public organizations (governments) to effectively design, implement, and maintain e-government systems. This encompasses the internal resources and capabilities necessary for successful and sustainable digital transformation. Three components must be prepared to support e-government success: financial resources, infrastructure, and competent human resources.

The first component is financial resources, with a budget being crucial for supporting e-government implementation. The central government has allocated a budget for the management of the SIPD implementation. Furthermore, the Badung Regency government has provided an adequate budget to support employee performance, particularly in the implementation of SIPD-RI for the preparation of the Badung Regency Regional Budget (APBD). This budget allocation demonstrates the government's commitment to supporting digital transformation in the government sector.

The second component is infrastructure availability. The Badung Regency Government has provided adequate infrastructure to support the implementation of SIPD-RI for regional budget (APBD) preparation. This infrastructure includes stable internet service and compatible computer devices. However, SIPD-RI's infrastructure is still suboptimal and requires future improvement, as access to SIPD-RI is very slow and frequently experiences errors.

The third component is the availability of competent human resources. Human resources within regional government agencies are still lacking in competence in using the SIPD-RI application due to their unfamiliarity with the system. Furthermore, employee understanding of the APBD preparation process is also lacking.

Of these three components, the capacity element is a serious concern for the government, particularly in providing infrastructure and competent human resources. Because of the rapid development of technology, improvements in infrastructure quality and human resource capabilities must also be balanced. Furthermore, SIPD-RI will continue to evolve, so this must be anticipated to maximize SIPD-RI implementation.

Value Elements

Value refers to the perceived value or benefits perceived by various stakeholders, including citizens, government employees, and policymakers, from the implementation of e-government. If stakeholders perceive that a new system simplifies their work and citizens feel better served, the technology will be more readily accepted and used. Without clear value, even the best digital systems can fail. The Badung Regency Government is a user of SIPD-RI services. The perceived benefit of using SIPD-RI in preparing the Regional Budget (APBD) in Badung Regency is the integration and synergy of data between the central and regional governments. With data integration, data asymmetry between one institution and another can be minimized, thereby improving the quality of decision-making. Furthermore, the implementation of SIPD-RI can also increase transparency and accountability in regional financial management as an effort to prevent financial corruption in the region. Transparency is increased because the APBD preparation process through SIPD-RI can be tracked in the system, and the central government can monitor the use of the SIPD-RI application by regional governments.

Obstacles to the implementation of SIPD-RI in the preparation of the APBD in Badung Regency, Bali Province

The implementation of e-government is fundamentally intended to facilitate and encourage better governance. However, the process certainly faces obstacles. E-government implementation is not only about technology, but also about changing organizational culture, resource readiness, and user perceptions of value. The implementation of SIPD-RI in the preparation of the Regional Budget (APBD) in Badung Regency also faced several obstacles.

First, the SIPD-RI application frequently experienced errors and was difficult to access. This was because the available server was not capable of processing large amounts of data simultaneously. The success of e-government implementation is partly determined by user satisfaction. With the system experiencing frequent errors, local governments, as users of SIPD-RI, were dissatisfied and received numerous complaints regarding its use. If this situation persists, the system will disrupt the process of preparing the Regional Budget (APBD) going forward.

Second, data inconsistencies and inconsistent report output from the SIPD-RI (Regional Budget) are crucial in regional budget (APBD) preparation. When discussing the APBD, data accuracy and accuracy are crucial. The APBD is one of the annual audit instruments conducted by the Supreme Audit Agency (BPK). Data inconsistencies will undoubtedly raise questions from auditors and also lead to findings that impact the regional government management index. Therefore, the SIPD-RI application must be regularly evaluated to correct system errors that cause the system to malfunction.

Third, limited employee knowledge and skills in using the SIPD-RI application and the APBD preparation process. Many employees are unfamiliar with SIPD-RI's features. Technical knowledge related to the system is often limited to a handful of employees. When these employees transfer or retire, the continuity of information on system usage can be interrupted, and the new employee must learn from scratch. Consequently, system utilization is suboptimal and data input errors are common in SIPD-RI.

Solutions to overcome obstacles in implementing SIPD-RI in preparing the APBD in Badung Regency, Bali Province

In order to promote better governance, steps are needed to overcome challenges and obstacles to the implementation of e-government. Therefore, a strategy is needed to address the factors that hinder the implementation of SIPD-RI in the preparation of the Regional Budget (APBD) in Badung Regency. The solution taken to overcome obstacles related to the implementation of SIPD-RI in the preparation of the Regional Budget (APBD) in Badung Regency is to coordinate with the Data and Information Center (Pusdatin) Team of the

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Ministry of Home Affairs to consult on problems experienced related to the use of the SIPD-RI application. In addition, consultation media has been provided in the form of WhatsApp groups and Zoom meetings to convey problems experienced by local governments in Badung Regency so that they can receive direct solutions from the Pusdatin team. This is in line with one of the objectives of implementing e-government according to Presidential Instruction Number 3 of 2003 concerning e-government development policies and strategies, namely the establishment of communication mechanisms and channels with state institutions and the provision of public dialogue facilities for the community to participate in the formulation of state policies. With this facilitation for coordination and consultation, it is hoped that there will be system improvements in the future so that problems related to the SIPD-RI application do not continue to occur.

Furthermore, to address the limited knowledge and skills of employees, technical guidance will be provided on improving their understanding and knowledge through SIPD-RI (Regional Budget Implementation System) in preparing the Regional Budget (APBD). In the context of e-government, human resources are not merely users but key actors of change. Without equitable improvement in digital competency and literacy, digital transformation will remain superficial and will not address the substance of public services.

E. CONCLUSION

The Central Government through the Ministry of Home Affairs is improving the quality of regional financial management through the launch of the Regional Government Information System of the Republic of Indonesia (SIPD-RI) application. Based on the results of the research that has been discussed regarding the analysis of the Regional Government Information System of the Republic of Indonesia (SIPD-RI) in the preparation of the Regional Revenue and Expenditure Budget (APBD) of Badung Regency, Bali Province, it can be concluded that the application of SIPD-RI in the preparation of the APBD in Badung Regency has generally fulfilled the elements of successful e-government implementation which in this study refers to the theory of successful elements of e-government development according to Jane E. Fountain in Indrajit (2006:15).

The three e-government elements studied are the Support element, which is related to the policy of implementing SIPD-RI in the preparation of the Regional Budget in Badung Regency, which is good. However, the socialization of the implementation of SIPD-RI is still not optimal and needs to be improved because the socialization carried out by the central government has not touched the technical staff as operators in each regional apparatus. The Capacity element, which is the provision of financial resources, information technology infrastructure, and competent human resources to support the implementation of e-government. Financial resources and infrastructure are available but need to be improved in the future. Related to human resources in other regional apparatuses, they are still less competent so it is necessary to improve the understanding and knowledge of employees in regional apparatuses in the use of SIPD-RI for the preparation of the Regional Budget. The Value element, namely the use of the SIPD-RI application in the preparation of the Regional Budget in Badung Regency has supported the achievement of the central government's goals of increasing transparency and accountability in regional financial management as an effort to prevent financial corruption in the region and realize one Indonesian data.

The obstacles experienced in the implementation of SIPD-RI in the preparation of the APBD in Badung Regency, Bali Province are that the SIPD-RI application often experiences errors and is difficult to access by many people at the same time, there are data inconsistencies and report outputs that do not match those of SIPD-RI, and limited knowledge and abilities of employees in using the SIPD-RI application and the APBD

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preparation process. The solutions taken to overcome obstacles related to the implementation of SIPD-RI in the preparation of the APBD in Badung Regency, Bali Province are coordinating with the Ministry of Home Affairs to consult on the problems experienced, providing consultation media in the form of WhatsApp groups and zoom meetings to convey the problems experienced, and holding technical guidance related to SIPD-RI in the preparation of the APBD to increase the knowledge of employees in regional apparatus.

Based on the results of the analysis of the application of SIPD-RI in the preparation of the Regional Budget in Badung Regency, Bali Province and the conclusions that have been described above, the author proposes relevant suggestions in this study, namely the Ministry of Home Affairs to conduct periodic evaluations of the SIPD-RI application, the Badung Regency Government to maintain its commitment to support the central government's policy for the use of SIPD-RI in the preparation of the Regional Budget in Badung Regency, Regarding the constraints of human resources that are still less competent, the central and regional governments should not only conduct socialization but also conduct special training for users of the SIPD-RI application in regional devices.

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