THE ROLE OF REGIONAL GOVERNMENT INFORMATION SYSTEM (SIPD) ON THE SUB-DISTRICT OF AERTEMBAGA’S FINANCIAL ACCOUNTABILITY

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Abstract
This study aims to analyze the benefits of using the Local Government Information System (SIPD) on financial accountability in the Regional Government of Aertembaga District. The research method used is a qualitative research method with an exploratory approach. Data were obtained through field observations, interviews with key informants and documentation studies. Key informants were interviewed with certain considerations and objectives. Triangulation technique was used to test the validity of the data and data sources. The transcript data described from the interviews were analyzed using analytical methods consisting of giving themes/coding, conceptualizing scientific statements and interpreting them in narrative form. The results showed that the benefits of using SIPD on financial accountability in the Aertembaga District Government made inputting budget plans timely, relevant and easy to do.

Keywords: SIPD, financial accountability, Aertembaga

INTRODUCTION
Regional autonomy started in 2001 is a very important starting point in order to improve the welfare of the Indonesian people. The main factor in the implementation of regional autonomy is the financial management of the area, as stated in Law No. 23 of 2014 in lieu of Law No. 32 of 2004 on regional government that regional autonomy is the right, authority and obligation of the region to regulate and take care of the affairs of the government and the interests of the local community in accordance with the laws and regulations. To optimize the performance of local governments, an information system is needed that can manage regional financial data efficiently, accurately, and accountably.

Information systems are a combination of information technology and the activities of people who use it to support operations and management. Information technology provides so much convenience and is very helpful in a variety of activities, both in organizations, social, and individuals. Nowadays, information technology dominates human needs, human resources who are experts in this field are certainly also highly sought after. Information technology can also meet the needs of an information so quickly, accurately, relevantly, and on time. According to Laudon & Laudon (2016) stated that information technology also developed in line with the development of human civilization. The development of information technology includes the development of infrastructural information technology such as hardware, software, data storage technology, and communication technology. According to Sutabri (2017) information systems are systems that exist in an organization where the needs of daily transaction processors that end the operating function. A managerial organization with the strategic activities of an organization with the aim of being able to provide to certain outsiders with the necessary reports.
Information systems over time have a huge impact on everyday human life. However, the fact is that in this sophisticated era there are still many people who do not understand the information system itself. This is still said to be reasonable because the term information system is not yet known.

Information systems are a field of science that studies how to create and operate certain hardware and software to interact with data. Information systems include the study of collecting, filtering, and distributing data. Information systems are also systems that provide information for management in terms of decision makers and in running company operations.

Today's information systems are growing rapidly and increasingly in value in an organization. Information systems that can run online make it easy for users to access data anywhere and anytime. An information system built right will provide an accurate picture of organizational performance for its users in decision making. That is what is currently used by the government to monitor the development of the government by building a system called the Local Government Information System (SIPD). In Law No. 23 of 2014 article 274 affirmed that regional financial development planning is based on data and information managed in the Local Government Information System (SIPD). Local Government Information System (SIPD) is defined as the systematic management of information based on workflows that are in accordance with the principle of efficiency and effectiveness in achieving the purpose of the organization throughout the ranks of local governments in the implementation of services to the community. Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 70 of 2019 concerning Local Government Information Systems that regulate the technical management of SIPD in accordance with the needs of government, industry, and society today.

Accountability is the obligation of the trust holder (Agent) to provide accountability, present, report, and implement all activities and activities for which he or she is responsible to the principal who has the right and authority to hold it accountable. SIPD has the benefit of providing accurate and up-to-date data and information for regional development planning (Nasution & Si, 2021). The existence of SIPD supports the implementation of government, one of which is more accountable (Ardian, 2021).

The weak utilization of regional development and regional finance data is incomplete and spread in each Regional Device Work Unit (SKPD) especially in Aertembaga Subdistrict has not been updated regularly. The agency that serves as the government planning unit in this case BAPPEDA has obstacles in collecting data for the purposes of preparing regional development planning and regional finance due to weak coordination between Bappeda and SKPD in the region. For example, weaknesses in the process of budgeting and financial management, namely, the largest proportion of employee spending, while spending on the interests of public services is still low. For this reason, the Local Government Information System (SIPD) comes with a different concept to make it easier to manage financial data in the Regional Device Work Unit (SKPD). Especially Aertembaga District feels very helped by the existence of this system. This research aims to find out the benefits resulting from the use of Local Government Information System (SIPD) for financial accountability in the Regional Government of Aertembaga Subdistrict.
Analysis Model

Figure 1. Analysis Model

METHOD

This research uses qualitative research methods with an exploratory approach. The exploratory approach in this study seeks to find complete, detailed and in-depth information about the benefits of using SIPD financial accountability on Local Government, Aertembaga subdistrict. This qualitative method was chosen so that the data obtained is more complete, more in-depth, credible and meaningful so that research objectives can be achieved (Sugiyono, 2017).

The data collection used in this study is interviews, observations, and documentation. The informant in the study consisted of the head of the finance sub-section and the finance staff. In data validity testing uses credibility tests, which use triangulation techniques and sources.

RESULTS AND DISCUSSION

To answer the research problem, namely: "What are the benefits of using the Local Government Information System (SIPD) for financial accountability in the Aertembaga Subdistrict Regional Government?" Found 3 themes namely punctuality, relevance and ease. The role of Local Government Information Systems (SIPD) in making financial planning and development of an area is very important. This system is present to provide convenience in terms of budget planning and development for the realization of an accountable, effective and transparent government.

SIPD is very helpful to financial staff in Aertembaga Subdistrict in the process of inputting the planning and development budget in Aertembaga. The existence of SIPD makes the process of inputting budget done on time. In the input process must also be supported with an adequate internet network connection because if the connection is unstable then the input process will be disrupted and log in again. To be able to enter and input again so that it slows down the input process and may not be on time. Furthermore, SIPD makes input activities and sub-activities in accordance with or relevant to the account code. In SIPD each activity and sub-activity is grouped according to their respective types and has account codes that have been updated according to Permendagri No. 90 of 2019. This makes it easier for operators in terms of input. The results of this study support the results of Sudianing and Seputra (2019) research which found that Local Government Information Systems play a role in presenting data and
information that is accurate and fast so as to encourage the creation of planning of a quality regional builder.

CONCLUSION

Based on the research found by the author on the field, the author concluded that the use of Local Government Information Systems (SIPD) is very helpful and realizes a clean and accountable government to achieve goals and objectives that have been prepared towards good governance.

REFERENCES


