

Analysis of optimization on fund disbursement order monitoring system in the treasury based on the regional development information system: Case study of the local government finance and asset office of Bojonegoro Regency

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ABSTRACT

The Regional Development Information System (SIPD) is designed by the government to make it easier for stakeholders to input and manage regional finances. However, not all local governments are able to develop along with increasingly massive technological developments. The Bojonegoro government, with quite a lot of sources of income dominated by the oil and gas sector, is quite adaptive in implementing the Regional Development Information System (SIPD). Thus, this research seeks to investigate optimizing the fund disbursement order monitoring system in the treasury based on the regional development information system in Bojonegoro. This research employed qualitative methods, where researchers used data collection techniques by means of observation, interviews and documentation. The object of this research is the Local Government Finance and Asset Office (BPKAD) of Bojonegoro Regency, especially in the treasury sector and the subject of this research is the Regional Development Information System (SIPD). The research findings indicate that SIPD has a crucial role in realizing transparent and reliable financial management, making it easier to supervise. However, achieving transparency and monitoring efficiency can only be supported by an implementation process that has been carried out in an integrated manner. Regional government synergy has a crucial role to play in encouraging the process of unifying all regional development information systems and regional information systems in order to accelerate the implementation of SIPD.

Keywords: fund disbursement order, local government, optimization, supervision

1. Introduction

Digitalization has a crucial role in encouraging regional government financial management [1], [2], [3]. The development of the Regional Development Information System (SIPD) is seen as an effort to encourage the effectiveness of regional financial management which is important in the decision-making process [1], [2], [3], [4]. SIPD is a mandate from Law 23 of 2014 Article 391 which is emphasized through Minister of Home Affairs Regulation Number 70 of 2019 that SIPD is designed to be more adaptive, responsive, dynamic, innovative and accountable and has begun to be used by regional governments [5].

The use of SIPD is expected to help the Local Government Department (SKPD) in implementing its performance. [6] explained that the implementation of website-based SIPD is expected to make it easier and faster to carry out supervision and evaluation of public services. However, research findings show that SIPD implementation is very complicated [6], [7]. The development of research on SIPD shows very mixed results. [7] show that there is a SIPD

problem in Medan City, an error system which causes SIPD input problems, thus hampering the preparation of cash budgets, etc. In addition, several studies also show that SIPD implementation cannot run optimally without adequate resource capacity. [8], [9], [10] shows that SIPD implementation is less effective because of the quality of the RKP documents produced. The development of this research shows that the implementation of SIPD is very challenging and requires reliable resource support.

The phenomenon in the field shows that one of the sites, namely the Bojonegoro Regency Government, which in 2022 won the highest regional income realization award in Indonesia, is apparently quite adaptive in using SIPD. Local Government Finance and Asset Office (BPKAD) Bojonegoro uses SIPD supported by the use of Google Drive to help smoothly input Fund Disbursement Order Monitoring System (SP2D) data files. BPKAD Bojonegoro Regency itself has the duties and functions of carrying out the preparation and implementation of regional government financial management policies, especially in the areas of regional finance, treasury, accounting, assets and reporting, to support the integrity of the use of data related to this system which can also be used in development developments in each Bojonegoro district government agency. The role of technology can help realize effective and efficient performance because this system allows SKPD to access SIPD wherever and whenever, this proves that this system makes it easier to implement SKPD performance. In this way, this research seeks to further explore efforts to optimize the SP2D monitoring system for the SIPD-based treasury in Bojonegoro.

This research uses qualitative methods involving several key informants from BPAKD Bojonegoro. The research findings provide an initial indication that SIPD has a crucial role in realizing transparent and reliable financial management, making it easier to supervise. However, achieving transparency and monitoring efficiency can only be supported by integrated implementation and adequate resource support. This research contributes to three main streams. First, theoretically this research shows that SIPD can be used as an effort to encourage monitoring mechanisms by the government so as to minimize the occurrence of information asymmetry and dysfunctional behavior from authorized personnel. Second, practically local government is a crucial factor in encouraging the success of system implementation because SIPD will not run without integrated system implementation. In this way, related parties can be a catalyst for the aggregate implementation of the system across all SKPDs in local government.

2. Method

This research used qualitative methods. Qualitative methods make it possible to solve problems in research by referring to data or information according to field conditions [3], [11]. The thing that researchers must pay attention to using qualitative methods is whether problems and events that occur in the field are correct and proven [11]. The use of the qualitative method makes it possible to obtain sharp and in-depth information regarding SP2D through SIPD which occurs at the Regional Financial and Asset Management Agency, especially the treasury section, using techniques for collecting and analyzing data in the field.

This research was conducted from February to June 2023. Data collection was carried out using unstructured interviews with informants. The informants in this research are informants who can convey accurate and accountable information regarding SIPD software. Apart from that, source triangulation was also carried out by conducting interviews with additional informants and verification based on the physical documentary evidence obtained. Key informants involved in this research included the Head of the Bojonegoro Regency BPKAD and the Head of the Treasury Subdivision of the Bojonegoro Regency BPKAD. Apart from that, this research also involved Bojonegoro Regency Treasury Staff and one of the SKPDs in Bojonegoro Regency who works in Sumberrejo District. In more detail, the list of informants involved in this research is presented in [Table 1](#).

Tabel 1. List of Informants

Name	Status	Position
Luluk Alifah , SE, MM	Head of BPKAD Bojonegoro Regency	Key Informant
Yuri Nur Rahmawati, S.E. S.Kom	Head of Subdivision for Treasury of BPKAD Bojonegoro Regency	Key Informant
Hikmi Amalita Nur Fadhila	Bojonegoro Regency Treasury Staff	Additional Informants for Data Triangulation
Sholikatul Roma Dhona, S.M	One of the SKPDs in Bojonegoro Regency	Additional Informants for Data Triangulation

Source: Data Processed, 2024

3. Results and Discussion

This research investigates the optimization of SP2D supervision in the treasury sector through the SIPD system at BPKAD Bojonegoro Regency. In accordance with government regulations in the Minister of Home Affairs, SIPD is regional management information that is used by SKPD and is mutually sustainable to produce digital-based regional information services. In this way, SIPD can be interpreted as meaning that SIPD is a digital website that produces information between related SKPDs and data that is summarized in a system. In this research, the researcher emphasizes discussing the stages and optimization of the implementation of SIPD in the SP2D process at the Regional Financial and Asset Management Agency, especially in the Bojonegoro district treasury sector. It is hoped that the implementation of SIPD in government agencies can support work and make it easier for government agencies to input and process planning and budgeting, which in turn can encourage creative and innovative implementation of government main duties and functions. So, SIPD is a system that can be connected to all related agencies in Indonesia, especially within the scope of BPKAD Bojonegoro Regency. Then the researchers also discussed how government agencies understand the use of SIPD, the advantages and obstacles experienced when using the system.

Optimizing the use of SIPD

To find out the extent of the optimization process of implementing the use of SIPD in the Regional Financial and Asset Management Agency of Bojonegoro district, researchers used a research focus based on the theory of Van Meter and Van Home related to policy implementation. Van Meter and Van Horn stated that to measure implementation performance Policies need to pay attention to standards and targets that must be achieved by policy actors. Policy performance is the level of achievement and appropriate targets for policy assessment. This statement is in line with the results of observations as follows:

"The SIPD system can run optimally if it is carried out in accordance with the policies set by the government" Informant A

From the results of research conducted at BPKAD Bojonegoro Regency, it was found that BPKAD had used the SIPD web-based application using the policies that had been established. These policies can help BPKAD in carrying out all duties and functions under the regional government of Bojonegoro district. Because this regional government information system has only been implemented by the regional government for several years, there are still problems and obstacles experienced by the BPKAD of Bojonegoro district in its use. However, the obstacles faced can gradually be overcome through policies that have been established by

the regional government and this web system must be continuously updated so that later we can get the desired benefits from the establishment of this system.

The regional government which has the authority to implement SIPD, the main user is the regional secretary. Judging from various aspects of consistency in the achievement and implementation of SIPD in Bojonegoro district, sub-activities in the SIPD application planning process have been aligned between the activities and programs being implemented. So, in this way, the East Java provincial government can monitor the performance of SKPDs and the progress of development planning information data in Bojonegoro Regency. The existence of this SIPD system makes it faster for local governments to obtain the data they need accurately and access can be done easily via the website without the need to use certain applications and networks.

Based on the opinion of Van Mater and Van Horn, 1975) that: "New town study suggests that the limited supply of federal incentives was a major contributor to the failure of the program". Government stakeholders who are able to utilize human resources (HR) are the first step to achieving successful implementation of implementation optimization, HR is of course an important point in terms of resources that can achieve success. Quality human, financial and time resources play an important role in supporting policy implementation which is carried out apolitically and systematically. To achieve the success of a program, the three resources above must be maximally fulfilled in accordance with the results of observations made by researchers as follows:

"By having competent human resources, BPKAD Bojonegoro Regency can easily understand and use the SIPD system" Informat A and Informant B

Research findings on the BPKAD Bojonegoro, that human resources were sufficient to be met efficiently and effectively. Like the majority of employees at BPKAD are graduates and many young employees really understand how to operate computers and can overcome problems that occur, especially when the SIPD system experiences errors. Even though most of those who operate the SIPD system are young human resources, older human resources are no less competitive in their understanding of the web system. BPKAD must also prepare better if there is a sudden shift or change in leadership from the relevant agencies in Bojonegoro district, so that there are no delays in the process of disbursing salary or non-salary SP2D. And it is also no less important for facilities and infrastructure such as WiFi and computers as well as other supporting tools at the Regional Financial and Asset Management Agency in the Bojonegoro Regency Treasury sector. In the implementation of the performance carried out, attention must also be paid so that there are no problems when inputting SP2D data into the system. local government information, even though in reality there are still many shortcomings in the web system.

Achieving public policy certainly cannot be separated from good communication and responsibility between interested user agencies. In order for the objectives of local government policies to be implemented efficiently and in accordance with SOPs, good communication in conveying ideas between employees and leaders must be well established in order to produce standards to achieve consistent and harmonious goals. (Van Horn and Van Meter, 2007). This opinion is in accordance with the statement from one of the informants who stated the following:

"In order for BPKAD's tasks in Bojonegoro Regency to run smoothly, there needs to be good communication between employees and with SKPD so that there are no errors in information related to SP2D work using the SIPD system" Informant A

From this statement it can be interpreted that communication between agencies is no less important in terms of achieving mutually agreed goals. As a result of research and opinions

from various sources, researchers can conclude that in order to realize the implementation of the regional government information system in Bojonegoro district, there needs to be good communication between the agencies involved. There is also a need for cooperation between regional government agencies to achieve good communication supported by three pillars including people, time and the right values to achieve these goals. Even though there are still many obstacles in implementing this web system, at least good communication can help overcome any obstacles that occur. Because if there are obstacles and communication between agencies is not well established, many local governments will receive various kinds of criticism for their poor performance.

Therefore, this system requires local governments to establish good communication to improve this web system process so that it runs quickly and optimally according to expectations. The implementation and implementation of information systems can run quite significantly if human resources can optimally operate and continue to run the system with adequate updates and capabilities. To create a process for implementing regional government information systems in the Regional Financial and Asset Management Agency, there needs to be quality planning and regional financial systems as well as good regional government supervision. Based on a statement by Van Metter and Van Horn, "To achieve success in optimizing public implementation, the influence of success or failure really depends on the attitude of acceptance or rejection of each policy implementer." The possibility of this event occurring is very large, because all the policies that are set are not the result of the decisions of the implementers of the relevant agencies, but these public policies are the result of top down regional government decision makers, meaning that they also do not necessarily know directly about the obstacles and events that occur in the field.

"Apart from communication, good character must also be formed from BPKAD and SKPD employees in Bojonegoro Regency, because character is very influential in the world of work to make their daily work processes easier" informant B.

In accordance with the statement above, one of the factors in the success of a program is the good character of policy implementers and implementers who have an honest attitude and commitment to carrying out the responsibilities that have been given. If these factors are met then the success of an information system is very likely. Obstacles cannot be avoided when carrying out a public responsibility or policy that has been mutually agreed upon to the maximum. When conducting research, we still found many delays in the financial planning process, this caused various problems with administration. Therefore, the government as a policy maker and web system developer must be quick and alert if there are complaints from SKPD to immediately fix problems so that the performance of regional governments does not often experience problems that cause the work process to be delayed.

To create a conducive implementation of regional government policies in the Regional Financial and Asset Management Agency, external environmental factors such as the social, political and economic environment certainly have a big impact. The workload and time of the employees of the Regional Financial and Asset Management Agency became a consequence for them after the launch of the SIPD web system. One of the impacts of this system is that they often receive demands to work outside office working hours, because disbursement from SP2D via SIPD must be processed 1 x 24 hours after the SKPD submits the file. However, working overtime is not just for free because there is still intensive overtime pay for sub-fields that carry out these tasks. With the tasks carried out being quite heavy and having a big responsibility because what is managed is people's finances, therefore it is necessary to maintain harmony within the scope of work so that it can run and develop properly. With harmony, BPKAD can become a reflection of society as professionals in carrying out services for the people of Bojonegoro district.

SP2D Process and Monitoring Through SIPD

The statement from the informant is in line with (Cahyono et al., 2019) that SIPD is a new system that is more complete than SIMDA which was previously used in BPKAD Bojonegoro district, so gradual socialization needs to be carried out regarding the performance and use of SIPD in issuing SP2D documents. This opinion is supported by several informant statements as follows:

"Because SIPD is a new system, socialization is needed regarding the use of the system"
Informant C

"In the process of publishing SP2D files, the relevant SKPD must create SPTJM SPP and SPM documents on the SIPD web system" Informant B

From this statement explain that the Regional Government Information System (SIPD) is a web system that replaces the SIMDA application which makes it easier for Regional Government Work Units (SKPD), especially the Bojonegoro Regency BPKAD, to carry out their duties. In making Payment Orders (SPM), SKPD uses SIPD to facilitate the work process. The first stage in making SPM by SKPD is that SKPD makes a Payment Order (SPP). Then, after making the payment order, the next stage is making the SPTJM SPP. The next stage, if the SPTJM SPP has been verified, then the next step is to create a payment order file and then create an SPTJM SPM. If the file is deemed complete and correct, the SPM file is printed and then sent to the Regional Financial and Asset Management Agency.

"Then if the SPM file has been checked by employee A, then I as BUD will approve the SPM which will then be processed for issuing the SP2D through the SIPD system" Informant B

SP2D is a specific document, meaning that one SP2D is only valid for one SPM and the SP2D issuance period is 1 day after the SPM is created. Next, BPKAD verifies the SPM that has been made by the relevant SKPD. Then the file is checked first by the treasury department, if it is felt to be correct then the SPM is approved by the BUD which will then issue a Fund Disbursement Letter (SP2D). Next, the SP2D is handed over to the East Java bank for processing. The SP2D which has been transferred to the books by Bank Jatim is then verified by the BPKAD in the treasury section of the Kasda section via the SIPD website which will later make it easier for the relevant SKPD to check whether their SP2D has been disbursed or not.

"Through this system, I as BUD can easily monitor the SP2D process through the SIPD web system, because all processes can be seen clearly through this system" Informant 2

The statement is in line with the opinion of several experts who state that leadership supervision greatly influences the effectiveness of employee performance in disbursing SP2D funds through the SIPD system [4]. Based on the results of the research and the informant's statement above, through the SIPD system, all related SKPDs, especially the Bojonegoro Regency BPKAD, can easily supervise any SKPD who is applying for SPM. Through this web system, BPKAD can check quickly and precisely whether the SPM file meets the requirements to be printed as SP2D or not. Through this system, SKPDs who submit SPM files can also find out the progress of their files, whether their SPM files are approved and issued SP2D or rejected by BPKAD. The Regional Government Information System (SIPD) can only access certain accounts, because to enter the Regional Government Information System only emails that have

been approved by the BPKAD and for each SKPD only one email can be accessed. So BPKAD can easily monitor every SP2D movement made by the relevant SKPD through this system.

Advantages and Barriers of Using SIPD

The phenomena in the field show that before using SIPD the local government uses the Regional Management Information System (SIMDA) application. The advantage that SIPD has is that the Regional Government Information System is a website, not an application like SIMDA. Where through SIPD, every SKPD can easily access it and can use it anywhere, for example, SKPD can create SPM/SP2D files at home and don't have to be in the office. This system does not require a VPN, where VPN is a special network that cannot be used anywhere. Another advantage of this system is that because it can be accessed anywhere, BPKAD can monitor the movements of every SKPD that applies for SP2D anywhere, even if they are not in the office.

"The advantage that I feel through SIPD is that it can simplify and speed up my work in the process of disbursing SP2D and control all the progress of the relevant SKPD that is currently submitting SP2D compared to before when using the SIMDA application" Informant C

"Even though SIPD makes it easier for me as an SKPD to create SPP/SPM documents, there are also obstacles that I feel, one of which is that system errors often occur and a network that is not strong can also hamper the process of working on SPM" Informant D

"To access SIPD you really need a strong network because if the WiFi network is weak, it can slow down work and can create duplicate SPM/SP2D documents if forced into an unstable network condition." Informant B

The statement above explains that, behind the advantages possessed by SIPD, there are several obstacles it has. One of the obstacles often experienced by SKPD in making SPM/SP2D is that the system is easy to error because this system is not only used by Bojonegoro district but all of Indonesia also uses this system. So, it is not surprising that the SIPD system often experiences obstacles such as website errors and not being able to be used. Another problem often experienced by SKPD is unstable network problems in each region. If the network is unstable then SKPD cannot use the system, because to create SPM/SP2D you have to use a smooth and stable internet network so that there are no problems during the process of using the SIPD system. Another obstacle that often occurs is that SKPD often cannot access or log in to the system because of the wrong account. Because SIPD's system is that only email accounts that have been approved by BPKAD can log into the website, emails that are not suitable will not be able to log into the SIPD website. The every SKPD who wants to log in must check and properly research the account they will use.

4. Conclusion

This research concludes that SIPD is quite effective in encouraging transparent and accountable financial management. SIPD is quite effective in encouraging supervision regarding the management of regional financial reports. This system makes it easier for BPKAD to prepare regional development plans that are more effective and efficient. However, there are obstacles faced by BPKAD Bojonegoro district in implementing SIPD. One of them is a system that often has errors and a network that is sometimes unstable, which makes work hampered and there is a lack of understanding from SKPD regarding the use of the SIPD system in the process of creating SP2D files. However, these obstacles can be overcome by reporting system errors to the central government, improving the Wi-Fi network and providing technical guidance to all SKPDs in Bojonegoro district in using the SIPD system so that each other's work is not disturbed or hampered. Thus, establishing harmony and good cooperation between agencies

can help the process of achieving the goals of creating a SIPD system effectively and efficiently. This research has several limitations, namely that when the observation process was carried out, BPAKD Bojonegoro was in the process of preparing the transfer of building space so that some of the physical file documentation for the verification process could not all be tracked optimally. Future research could consider conducting research on local governments with lower regional income scales. This is because different regional income scales have the potential to impact the development of facilities and infrastructure, including adaptation to the use of information technology.

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