

## EVALUATION OF IMPLEMENTATION OF LOCAL GOVERNMENT INFORMATION SYSTEM (SIPD)

Case Study on Secretariat Office of The Council of Representatives Serang City

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### **Abstract**

**Purpose** - The purpose of this paper was to find out how the impact of the implementation of SIPD and to find out how the efforts of the Serang City DPRD Secretariat to continue to implement SIPD

**Design/methodology/approach** - The method used in this research is descriptive qualitative research methods. The technique used in data collection where the source of the data obtained is primary and secondary data

### **Finding** -

Secretariat DPRD Serang City has used SIPD in its fiscal management, starting from the planning process to administration. However, several obstacles occur because the system is not perfect or there are still many disadvantages that it has an impact on several things including employees having to adapt to new systems, changes in payment methods, lack of time efficiency, difficulty in disbursing funds, and having to do two collections. The Secretariat of DPRD of Serang City made efforts to observe the obstacles that occurred, namely by using a package system, so that financial governance continued to run according to established policies.

**Originality** - This is your opportunity to provide readers with an analysis of the value of your results. It is a clever idea to ask colleagues whether your analysis is balanced and fair and again, it is important not to exaggerate. You can also conjecture what future research steps could be.

**Keyword** – local government, information system, serang.

**Paper Type** – Research Paper

## Introduction

Indonesia is a unitary state with the principle of autonomy-wide area. Regional autonomy is a form of delegation of authority from central government to local government to organize good and efficient governance (Sarapi et al., 2020). A unitary state places the central government as the highest authority while the region's administrative areas under it only exercise the power it chooses by the government center for delegate. Constraints and the problem often occur related to connection and information Among government center as the supervisor of the regional government and the regional government as the get construction, especially in the context of openness information government area, added again condition Indonesia which is at on position geographical, geological, hydrological, demographic and condition Public which was in each area is different. This is what drives the presence of technology as the wrong solution for a complete problem that occurs in the field. Rapid development in each field and progress cannot be separated from the role of an organized planning aspect properly and reliably collaborated with fiscal management good (Yulivan et al., 2022).

Regulation President Number 39 of the Year 2019 About One Data Indonesia, aims to give implementation references and guidelines for central agencies and regional agencies in the context of implementing governance data to support planning, implementation, evaluation, and control development. With the existence of regulation One Data Indonesia, this could realize the availability of data which accurate, multiple, integrated, could accountable, and easy to access and use between central agencies and regions as the basis for controlling development. In terms of government administration of SKPD financial reporting, technological developments are one of the main factors behind the development of a system of computer-based information. As stated in the Rules Minister of Home Affairs Number 77 of 2020 which refers to Regulations Government Number 12 of 2019 concerning Regional Financial Management, government areas are Required to apply System Government Based on Electronic (SPBE) in SKPD's financial reporting administration management integrated manner. Therefore, the Directorate General of Development Development in the Ministry of Home Affairs area manages and develops system information integration which is called System Information Government Area (SIPD) (Karundeng et al., 2021).

Based on the Regulation of the Minister of Home Affairs (Permendagri) No 70 of 2019 article 1 paragraph 12 of the local government information system that next abbreviated SIPD is management information development area, information finance area, and information government area other which each other connected for utilized in the maintenance development area The Local Government Information System is an integrated application that is used as a tool to help the government area increase the effectiveness of implementation from various regulation field finance areas in skeleton To do management finance area by transparent and accountable. SIPD is system information that loads planning development area, finance area, as well as coaching and supervision government area. SIPD working also a network in real and fast data collection using technology information, as support in planning programs and activities as well as evaluation of regional development rationally, effectively, and efficiently. This system can also be used to support the integration of related data utilization with the

development on each agency government(Wurara et al., 2020)

Ministry of Home Affairs through Permendagri Number 70 Years 2019 oblige whole government area for use System Information Government Area (SIPD). Room scope SIPD cover three fields, namely regional development information, regional financial information, and information government area. Inside it poured all aspect which conducted government area, like administration finance area and policy other regional finances.

Secretariat of the Regional House of Representatives (DPRD) Serang City is one of the Regional Apparatus Work Units (SKPD) that has apply System Information Government Area (SIPD). Secretariat DPRD yourself is element service administration and gift Support to Duty and function DPRD. Secretariat DPRD have Duty organize administration secretarial, management house ladder and DPRD finances. In conducting its financial governance, the Secretariat DPRD City serang has applied SIPD start from planning, budgeting, administration, reporting until his accountability. However, implementing this system does not necessarily run smoothly because system this is system new and still in Step development, but it is mandatory to use it, so that in its implementation Sub Part Program and Finance Secretariat DPRD City serang experience a number of constraints among them blockage defrosting fund and must do two inputs. This is due to the system used there are still many shortcomings including the system often error, the menu on the system not yet available such as not yet available tax account code for payroll and THR (Allowance Day Kingdom) board and civil servant, menu accountability, realization budget and reporting not yet available or still in Step development.

## **Literature Review**

### **Information System**

A system is a collection of people who work together with each other provision provision rule which systematic and structured for shapesomething unity which doing something function for reach destination. The system has several characteristics or properties that consist of componentssystem, limitation system, environment outside system, liaison system, inputsystem, system output, system processing and system targets. Whereas Information is data that is processed to be more useful and meaningful for the recipient, as well as for reduce uncertainty in process taking decision about something circumstances. System information is an organized combination of people, hardware, software, communication networks and data resources that collect, transform, and spread information in an organization (Anggraeni, 2017)

#### *Function System Information*

- 1) For increase accessibility data which there is by effective and efficient to user, without with intermediary system information.
- 2) Repair productivity application development and maintenance system.
- 3) Ensure availability quality and Skills in utilisesystem information directly critical.
- 4) Identify needs about Skills supporter system information.
- 5) Anticipating and understand will consequence economy.

- 6) Set investment that will be directed on system information.
- 7) Develop planning process which effective.

### **System Information Government Area (SIPD)**

Local Government Information System is a support system in the infrastructure development of a Government-Based System Electronic (SPBE) which integrated by national and integrated in something a unified whole to support the achievement of good governance. Local Government Information System (SIPD) based on Permendagri Number 70 Year 2019 about System Information Government Area (SIPD), is the management of regional development information, information regional finances, and other interrelated local government information connected for utilized in maintenance development area. SIPD is an information system that is managed and developed by Director General bangda Ministry of Home Affairs for help government area in carry out regional fiscal management. In accordance with Permendagri No.77 Year 2020, government area Required apply system electronic-based government in the field of regional fiscal management integrated manner. In addition, in CHAPTER XIII the 11th point is also mentioned that system government based electronic in field management finance area managed in one data through system information government suitable area with statutory regulations.

Realization openness information public as mandated in Constitution Number 14 Year 2008 about Openness Information Public which ensure inhabitant country for accessing public information is a minimum requirement that must be met from System Information Government Area. good Governance wrong the only one is concerning transparency which built on base freedom current information; required to disclose information. The objectives of managing SIPD are so that Management Information Area by could conducted by professional like which there is in in law Number 23 Year 2014 that Government Area Required provide information Government Area (Regional development information and Regional financial information) and can be provide and manage Government information Area other.

Besides that, existence demands in process planning development which mandated by Constitution Number 25 Year 2004 about National Development Planning System, as well as information disclosure public makes the Government motivated to innovate in planning development. So that come out Permendagri Number 70 Year 2019 About System Information Government Area which arrange technical management of SIPD in accordance with the needs of the government, industry, and society today. Integrated SPBE-based Government Administration is especially important to be realized towards Good Governance and produce an accurate and integrated Indonesian data from the regions until center.

#### *Type System Information Government Area*

National Integrated Electronic-Based Government System (SPBE) especially important in maintenance government for realize Good Governance and produce an accurate and reliable Indonesian data integrated start from area until center. For that, publish RI Minister of Home Affairs Regulation Number 70 of 2019 which regulates the

types of SIPD which could be developed by Government Area becomes a number of groups as follows (Minister of Home Affairs, 2019):

#### System Information Development Area

SIPD capable manage data and information related with planning development area with involve stakeholders related. More special again, in SIPD capable facilitate RPJPD, RPJMD, RKPD, RENSTRA PD, and RENJA PD, so that it is easy to obtain analysis and profile of the implementation of regional development, as well as being able to become the basis for in update data and information planning development area. Information regarding development planning includes conditions regional geography, demography, regional resource potential, economy and regional finance, public welfare, public services, and competitive area.

#### System Information Finance Area

SIPD capable manage data finance area through stakeholders related by more effective and efficient with permanent notice principal accountability and transparency. The process of managing regional finances meant include:

- Planning Budget Area
- Implementation and Administration Regional Finance
- Accountancy and Regional Financial Reporting
- Accountability Implementation Finance Area
- Accountability Goods Owned by Area
- Information Finance Area other.

Management finance area becomes especially important especially in prevent happening practice abuse authority specifically

finance area. Coding and post budget area will be mapped in detail in the planning process and implemented appropriately so that produce reporting which more accurate and faster. Coding of activities nationally is also extremely helpful in integration of regional financial data with government information systems center especially in report submission accountability.

#### System Information Government Area Other

SIPD can provide general information more related to governance. The general information can be in the form of: Report on the Implementation of Regional Government (LPPD) for one year year, bylaws, and information general other which managed by stakeholders related (Nasution & Nurwani, 2021).

#### *Development System Information Government Area*

Communication aspects need to be considered in the development of SIPD good character technology nor nontechnology. Development system effective communication is a determinant in the overall development of SIPD comprehensive information that is closely related to the information contained in each communication start from area until center. By because that, role infrastructure network becomes thing base in shape network communication spans that can facilitate the flow of data up to collected in data and information centers as the basis for data processing becomes information which can be used in taking decision.

Development SIPD has becomes something reason for uniting whole source power information which owned, so that make its easy whole party which related for

manage and utilise information available to the public and the government. In order to achieve this, it is necessary to improve all aspects related with development SIPD, namely as following:

- Aspect superstructure concerning regulation, education, and HR
- Aspect network infrastructure concerning equipment technical telecommunication and Internet Network
- Aspect application that is SIPD which support SPBE integrated national
- Aspect infrastructure content data which contained in SIPD.

Fourth aspect the will Becomes factor determinant in development SIPD going to SPBE integrated national. Framework SIPD development is especially important to be made in the form of design wake up to visualize the concepts of thought contained so that easy to understand and describe. The design drawing is very help in arrange overall plan in every plan development SIPD in going to SPBE integrated national (Nasution & Nurwani, 2021).

### **Regulation Legislation Related SIPD**

In accordance with statutory regulations, local governments Required arrange report finance for take responsibility management finance the area. As for policy accountancy and reporting finance area guided by on (Director General Build Finance Area Ministry of Home Affairs, 2021):

Government Regulation Number 71 of 2010 concerning Accounting Standards Government

Regulation Government Number 12 Year 2019 about Management Finance Area

- Regulation Minister In Country Number 64 Year 2013 challenge Application Standard Accountancy Government Based on Accrual On Government Area
- Regulation Minister In Country Number 90 Year 2019 about Classification, codification, and Nomenclature Planning Development and Finance Area
- Regulation Minister In Country Number 77 Year 2020 about Guidelines Technical Regional Financial Management
- Decree of the Minister of Home Affairs Number 050-3708 of 2020 concerning Results of Verification and Validation of Classification, Codefication and Updates Nomenclature Planning Development and Finance Area.

*SIPD Implementation in Regional Financial Management Based on Permendagri No. 77 of 2020*

Based on Permendagri Number 77 of 2020 concerning Guidelines Technical Management Finance Area, mentioned that management regional finance is the overall activity that includes planning, budgeting, implementation, administration, reporting, accountability, and supervision finance area. As for manager finance area is office manager finance area which to do whole activity which cover planning, budgeting, implementation, administration, reporting, accountability, and financial supervision area. The implementation of the duties and authorities of regional financial managers can involve information, data flow, use and presentation of documents done electronically. Regional financial managers are divided based on role and function each,

that is holder power management regional finance, regional fiscal management coordinator, PPKD, power of attorney BUDS, user budget, power user budget, office executortechanical activity, office administration finance SKPD, office administration finance SKPD unit, treasurer, and TAPD.

On CHAPTER III Permendagri Number 77 Year 2002 about Compilation design Budget Income and Shopping Area (RAPBD), described the order in the preparation of the RAPBD as following:

- Head Area arrange design Policy General APBD (KUA) and Draft Priority and Temporary Budget Ceiling (PPAS) based on RKPD with reference to on budget preparation guidelines
- Head Area convey design KUA and design PPAS to the DPRD no later than the second week of July for discussion and agreed together Among Head Area and DPRD. Deal on the draft KUA and PPAS signed by the Regional Head and most leadership of the DPRD no later than the second week of the month August
- The agreed KUA and PPAS serve as guidelines for the apparatus area in arrange RKA SKPD. Head Area publish Letter Circular Head Area regarding Guidelines Compilation RKA-SKPD mostslow 1 week after design KUA and design PPAS agreed
- Head SKPD arrange RKA-SKPD based on KUA-PPAS, as well as refers to on Letter Circular Head Area about Guidelines Compilation RKA-SKPD
- RKA-SKPD be delivered to PPKD as ingredient composing the draft Regional Regulation on APBD in accordance with the schedule and stages which set in Regulation Minister about guidelines composing regional budget which set every year. RKA-SKPD be delivered to TAPD through PPKD for verified
- PPKD arrange design local regulations about APBD and document supporter based on RKA SKPD which has perfected by Head of SKPD. Draft Regional Regulation on APBD that has been prepared by PPKD submitted to Head Area
- Head Area prepare design Perkada about Explanation APBD

After that, in CHAPTER IV concerning Determination of the Revenue Budget and Regional Expenditures (APBD), also described the stages in determination APBD, namely The Regional Head submits the draft Regional Regulation on the Regional Budget along with the explanation and documents support to DPRD, Head Area and DPRD To do discussion design local regulations about APBD with guided by to RKPD, KUA, and PPAS. Results the discussion is stated in a signed joint agreement by Head Area and leader DPRD. Based on agreement together, the Regional Head prepares a Perkada on the elaboration of the APBD. Most slow 3 day after agreement together, Head Area send design local regulations Province about APBD which has Approved together with the Regional Head and the DPRD along with the draft Perkada concerning explanation APBD, RKPD, KUA, and PPAS to Minister

The Minister conducts evaluations in coordination with the Minister who organize affairs government in field finance. Minister Secrete letter decision about results evaluation for be delivered to the Governor no later than 15 days from the draft Perda Province about APBD and design Perkada about Explanation APBD received In the event that the ministerial decision states that the evaluation results are appropriate, then The Governor stipulates that the draft Provincial Regulation on the Regional Budget

becomes Perda and draft Perkada on elaboration of APBD into Perkadain accordance under the condition legislation that apply.

Implementation and Administration it is stated that effective starting in 2021, the implementation and administration process regional finance can contain information, data flow, as well as the use and electronic presentation of documents which in this case in an integrated manner through the Regional Government Information System (SIPD). Besides that, on CHAPTER this too outlined about setup Document Implementation SKPD Budget (DPASKPD) as follows:

- After determination Perkada about explanation budget, PPKD convey letter notification to Head SKPD for arrange and convey design DPA-SKPD. Letter notification is submitted to the Head of SKPD no later than 3 days after Perkada about explanation APBD set. Limit end submission of DPA-SKPD Draft to PPKD no later than 6 days work since the issuance of the notification letter, to be verified by TAPD
- TAPD verifies the DPA-SKPD draft no later than 6 day since received design DPA-SKPD. Based on results verification of TAPD, SKPD make improvements and submit results perfection to TAPD
- PPKD ratifies DPA-SKPD on the draft DPA-SKPD which have got agreement Regional Secretary.

Furthermore, it describes the stages of preparing a cash budget government area, namely:

1. Head of SKPD prepares SKPD cash budget based on DPA-SKPD and timetable implementation its activities. Head SKPD convey SKPD cash budget to the BUD Proxy no later than 3 days from the DPA-SKPD validated
2. Proxy of BUD to verify the SKPD cash budget no later than 2 day since received Budget Cash from SKPD. Power BUD based on budget cash SKPD which has verified, arrange design local government cash budget and submit it to PPKD as BUD PPKD as BUD ratifies the government's cash budget draft area which be delivered Power BUD most slow 1 day since document design cash budget government acceptable area.

After validate budget cash government area, Step next is making Letter Preparation Fund (SPD), that is document which state availability fund as base publishing Letter Request for Payment (SPP) for the implementation of the APBD. As for the stages as following:

1. Power BUD prepare design SPD based on budget cash government area
2. Power BUD convey design SPD to PPKD as BUD for validated
3. Power BUD convey SPD which has validated to Head SKPD

Furthermore, after the SPD has been ratified, it is continued with the next step reception and deposit income naturally all stages administration income the load information, Genre data, and use document which conducted by electronic through SIPD. As for the stages as follows:

1. In skeleton collection income area, Head Area or office which given authority publish document determination income area. The collection of regional income is carried out manually, by letter electronic, notification system by digital and/or media electronic other
2. Revenue receipts through the revenue treasurer or treasurer reception



helper in cash / non-cash, RKUD by cashless

3. Deposit income in Thing income received by cash, treasurer reception/treasurer reception servant Required deposit the cash receipts to the RKUD no later than time 1 day, except conditions that have been mentioned in the regulations.

In Thing reception income enter through account treasurer reception/treasurer reception servant Required transfer the receipt of the said income to the RKUD account no later than 1 day. In the administration of regional income, Admissions Treasurer / Assistant Admissions Treasurer must do control on reception and deposit income area which becomes its authority and is obliged to keep books of all receipts and deposits for receipts that are the responsibility of the answered. Compilation and delivery Report Accountability Treasurer contains information, data flow, and use and presentation document which done by electronic by integrated with SIPD.

As part of its duties and responsibilities, PPKD as BUD To do verification, evaluation, and analysis on Report Accountability Treasurer Reception in skeleton reconciliation reception. Verification and reconciliation which conducted by PPKD as BUD load information, Genre data, as well as use and presentation document which conducted by electronic through system information government area by integrated.

After that, next to Step administration shopping for carry out operational activities in the management of regional finances consist of Step Request payment (publishing Letter Request Payment), order pay (publishing Letter Order Pay based on SPP), and orders for disbursement of funds (issuance of Warrants) Disbursement of Funds based on SPM). In the administration of regional expenditures, Treasurer Expenditure / Treasurer Expenditure Servant must do control over the implementation of spending by doing bookkeeping and submit an accountability report for the expense treasurer contains information, data flow, as well as the use and presentation of documents which done by electronically integrated through SIPD.

On CHAPTER VI explained about Report Realization Semester The first is the APBD and the Revised APBD, where the semester realization report is first APBD disclose report activity finance government area showing an overview of resources, allocation, and use of resources economic power and compliance with the APBD during the January – June of the relevant fiscal year which presents the Income-LRA element, shopping, transfer, surplus/deficit-LRA, financing, and remaining more/less financing budget. In Thing change budget, started with composing change KUA and PPAS, change RKA SKPD, composing design local regulations about change budget, composing design Perkada concerning the elaboration of the APBD changes, the preparation of the DPA-SKPD changes, and determination, approval, and evaluation of changes to the APBD and the draft Perkada elaborating on changes to the APBD. In Permendagri Number 77 Year 2020 in part Determination Change APBD mentioned that in discussion design local regulations about change APBD DPRD could requesting RKA-SKPD as needed in the discussion presented by electronic via System Government Information Area.

Furthermore, on CHAPTER VII about Accountancy and Reporting Finance Government Area mentioned that accountancy government area designed as system which refers to on Standard Accountancy Government and accommodate architecture Management Finance Area. Pillar main development accountancy government area located on formulation of accounting policies and development of accounting systems.

System Accountancy Government Area (SAPD) is Suite systematic from procedure, organizer, equipment, and element other for realize accounting function from transaction analysis to financial reporting in environment OPD. SAPD the applied in Perkada as part inseparable of Management Systems and Procedures Finance Area. As for the presentation financial statements at least include:

1. Report Realization Budget
2. Report Change Balance Budget More
3. balance
4. Report Operational
5. Report Current Cash
6. Report Change Equity
7. Notes on Report Finance

Implementation SAPD in entity accountancy could spelled out as following:

1. PPK-SKPD take notes accountancy budget based on data budget which sourced from the Regional Regulation on the Regional Budget, the Regional Regulation on the Elaboration of the Regional Budget, and DPA-SKPD
2. PPK-SKPD take notes accountancy income-LRA and income-LO based on data resulting from from implementation process income
3. PPK-SKPD records expenditure and expense accounting based on available data generated from the shopping implementation process
4. PPK-SKPD take notes accountancy financing based on data which generated of the financing implementation process
5. PPK-SKPD take notes accountancy asset, debt, and equity based on data generated from the implementation of income, expenditure, and financing which influence assets, debt and equity related
6. The PPK-SKPD classifies transactions that have previously been noted. In this process, PPK-SKPD transfer transaction data to ledger based on appropriate classification, codification, and nomenclature provision applicable laws and regulations
7. PPK-SKPD count balance in every book big based on classification which is conducted. This record can be done by electronics and is an integration with the transaction process in every management cycle finance area. Recording this documented in book Journal which also shown by electronic. As for implementation SAPD in entity reporting include:

1. The Accounting Function of the Reporting Entity identifies adjusting entries which needed, like journal elimination and/or journal adjustment other required
2. The Accounting Function of the Reporting Entity prepares consolidated

working papers as process beginning preparation of reports Consolidated Finance.

Based on PP Number 12 Year 2019, reporting finance government area is process composing and presentation report local government finances by reporting entities because of consolidation on the financial statements of the SKPD as an accounting entity. Financial statements SKPD is prepared and presented by the Head of SKPD as PA as an entity accountancy most a little cover Report Realization Budget, balance sheet, Operational Reports, Changes in Equity Reports, and Notes to Reports Finance. The process of preparing Financial Statements contains information, Genre data, use, and presentation document which conducted by electronic via SIPD

In chapter XIII concerning Guidance and Supervision, it is stated that: that coaching is conducted in the form of facilitation, consultation, education, and training, as well as research and development, while supervision conducted in form audits, review, evaluation, monitoring, guidance technical, and form supervision other in accordance with provision regulation legislation. One form of evaluation is conducted through evaluation performance of regional fiscal management which aims to evaluate the ability of the Regional Government and all fiscal management party's government area in Management Finance Area in accordance with corridors of higher laws and regulations. This evaluation too sees the process of regional fiscal management at all stages carried out in accordance with norm and the rule that has been established.

On the 10th point of CHAPTER XIII Permendagri Number 77 of 2020 concerning Guidance and Supervision, it is stated that the local government Required apply system government based electronic in field Management Finance Area by integrated most a little cover:

- Compilation program and activity from plan work government area
- Compilation plan work SKPD
- Compilation budget
- Management income area
- Implementation and administration finance area
- Accountancy and reporting; and
- Procurement goods and service

Furthermore, it is mentioned in the 11th point of CHAPTER XIII Permendagri Number 77 of 2020 that the electronic-based government system is field management finance area managed in one data through system information government area in accordance with regulation legislation invitation, where in Thing this is System Information Government Area. In Thing government area no apply system government electronically based in the field of regional economic management, the minister who organize affairs government in field finance to do delay and/or cutting Fund Transfer General in accordance with provision legislation on proposals Minister.

### **Research Methodology**

This Research using descriptive qualitative method. Descriptive research is one type of research whose purpose is to present a complete Figure of a social setting or is intended to explore and clarify a phenomenon or social reality.

## Finding

### *Impact Implementation System Information Government Area (SIPD)*

Secretariat DPRD City Serang has applied SIPD type Regional Financial Information approximately 2 years from 2020 until with now. To access this SIPD, the head of the SKPD (Work Unit) Device Area) give authority to two person staff subpart program and finance as operator executor SIPD. Plot implementation that is from process planning until with administration. Administration is recording whole transaction finance, good reception nor expenditure money in one year budget. As for accountability, budget realization and reporting have not used SIPD, because these menus are not yet available on SIPD or still under development. This is in accordance with the said by Mother Hj. Eva Ashifah as Head of Program and Finance.

*"...It's just that we have only used SIPD for 2 years, it's not perfect, right? if system that started from process planning, process administration until this report we have just arrived at the administration of the SIPD report this not perfect".*

Impacts that occur after the implementation of the Government Information System Area (SIPD) among them that is:

a) Employee must adapt with system new

Each system has unique features and nomenclature so that in system method use even different. Thing this which require employee need understand and learn all Thing related to SIPD as a new system used at the DPRD Secretariat City Attack.

b) Change on method payment

Because all activity and transaction which conducted must input into the SIPD so in implementation even must follow policy which there is on SIPD. In method payment this there is difference Among SIPD with system which previously where in SIPD there is no menu of non-cash and cash payment options, but only non-cash just so that all payment must conducted through transfers.

c) Lack of efficiency in terms of time and delays in the disbursement process fund

SIPD is system new based web where in operate it always need network Internet, so that if network Internet no available or network currently no stable so process operation system this could hampered. SIPD also is an integrated system that is used in all regions in Indonesia, so this system often experiences errors from the center, which cause operator executor SIPD no could do input and must wait until system normal return. Then SIPD is considered not perfect, such as the unavailability of the code account tax for payroll and THR (Allowance Day Kingdom) Board and ASN, so for inputting it must wait until the code account appears or is available on the system. As said by wrong one operator executor SIPD moment Interview together researcher.

*"... like yesterday when we were going to Eid we had to work overtime until that night The problem is that the system doesn't have a code, so for THR (Allowances Day Kingdom) civil servant that no go out the code no can input must waiting, o'clock 2 pm just able".* Thing here which cause blockage defrosting fund, because for defrosting fund required SP2D (Letter Order Defrost Fund), whereas SP2D obtained from results input every activity and transaction into the SIPD. Thing this also which cause lack of efficiency time.

d) Must do two input times

Because it uses two systems in parallel, namely SIPD and SIRAL (System Information Management planning, Budgeting, and reporting), then the input must be done twice input on SIPD too on SIMRAL.

*Efforts made by the Secretariat of the Serang City DPRD for permanent can implement SIPD*

Besides which outlined on, in implementation SIPD still experienced several obstacles, such as limited understanding of the implementers SIPD on good SIPD usage procedures, the system often has errors, error in input, difficulty in Thing consultation and system which not perfect. However, to comply with the established policies, party Secretariat strive for permanent use SIPD in fiscal management. To make up for the deficiencies in The SIPD of the Serang City DPRD Secretariat uses two systems simultaneously parallel that is SIPD and SIMRAL (System Information Management planning, Budgeting and Reporting) with make SIPD as system main and SIMRAL as *system backups*.

## **Conclusion**

System Information Government Area (SIPD) is management regional development information, regional financial information, and information other local governments that are interconnected to be utilized in maintenance development area. Secretariat DPRD City Serang has implemented SIPD type Information Finance Area, start from planning until with administration his finances. As for accountability, budget realization and reporting not yet use SIPD. Then impact from implementation this SIPD in between employee must adapt with system new, change on method payment, lack of efficiency time, blockage defrosting fund and must do two-time input. Efforts made by the Secretariat of the Serang City DPRD to keep can implement SIPD by using two systems by parallel that is SIPD as system main and SIMRAL as *backup system*. Writer recommend so that should government not only just conduct socialization and technical guidance to SIPD users. However also conducts special education and training for users SIPD, specifically user on City Council Secretariat Attack. Because this system is web-based and requires an internet network, The Secretariat of the Serang City DPRD needs to carry out regular monitoring so that the internet network is always available stably so that the SIPD system no hampered.

There needs to be a place to receive suggestions, input or consultation related the obstacle that happens on application system SIPD. For Ministry of Home Affairs and Government Area need upgraded again collaboration, give input and suggestion for each other support remember this is aim for kind together in openness information one system on success SIPD as system which make it easy planning and management finance as well as system government other in transform bureaucracy which develop and sustainable. Efforts are needed to provide a proposal to the Ministry of Home Affairs so that immediately made improvements to SIPD by completing the features that not yet available on the system and minimize the occurrence of errors in the system so that the purpose of developing SIPD can be realized and can be felt the benefits.

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