

Original Research Article

Financial Budget Utilization Policy Through Local Government Information System

Wahidah^{1*}, Sri Hartini Jatmikowati², Roos Widjajani³

¹University of Merdeka Malang, Indonesia

Article History

Received: 23.12.2024

Accepted: 28.01.2025

Published: 30.01.2025

Journal homepage:

<https://www.easpublisher.com>

Quick Response Code



Abstract: This research aims to describe and analyze the implementation of the Local Government Information System (SIPD) in budget management and identify supporting and inhibiting factors. The research was conducted at the Technical Implementation Unit (UPT) of Kaliorang District Education, East Kutai Regency. Data analysis techniques in this study used qualitative analysis with an inductive approach. The results showed that implementing the Local Government Information System (SIPD) in the Kaliorang Education Unit faced several challenges, such as the lack of socialization, training, and clarity of information from the Education Office. Nevertheless, there is a high commitment from policy implementers and adequate support facilities, such as computer equipment and internet networks, which help with budget management. To increase the effectiveness of SIPD use, improvements are needed in communication between the education office and UPT, as well as the provision of clearer technical guidelines so that implementers can better understand and optimize the use of the SIPD application to the fullest. Policy implementers are expected to improve socialization and training on the use of SIPD for all operators, as well as prepare clear SOPs, periodic evaluations, internet network improvements, and additional training to support the effectiveness of budget use.

Keywords: Local Government Information System (SIPD), Budget Utilization, Financial Accountability.

Copyright © 2025 The Author(s): This is an open-access article distributed under the terms of the Creative Commons Attribution **4.0 International License (CC BY-NC 4.0)** which permits unrestricted use, distribution, and reproduction in any medium for non-commercial use provided the original author and source are credited.

1. INTRODUCTION

The government must realize good governance through effective, efficient, transparent, accountable, and responsible governance, especially when using the budget. According to the World Bank, cited by Wahab (2002:34), good governance is a concept of solid and responsible development management aligned with the principles of democracy and efficient markets. This includes the avoidance of investment misallocation, the prevention of corruption, and the application of budget discipline. One of the breakthroughs created is e-budgeting, a digital-based electronic budgeting system stored online. The main objective of e-budgeting is to create transparency, allow stakeholders to access budget data, and ensure that all budget preparation documentation is recorded and stored accountably in the system.

Support for implementing e-budgeting is contained in Law (UU) No. 23/2014 on Regional Government, which requires local governments to implement an Electronic-Based Government System

(SPBE) in regional financial management. One form of SPBE is the Local Government Information System (SIPD), which provides information related to local government and is managed in an information system. Using SIPD is emphasized through Permendagri Number 70 of 2019 concerning Regional Government Information Systems. In preparing the 2021 Regional Budget (APBD), SIPD, designed to be more adaptive, responsive, dynamic, innovative, and accountable, began to be implemented. In East Kutai Regency, this is reinforced by the Regent's Circular Letter on Guidelines for Preparing the Budget Work Plan for Regional Apparatus Work Units (RKA-SKPD) for Fiscal Year 2023.

Performance measurement is required to assess the performance of local government organizations, which can be done through analysis of financial reports. From the report, it can be seen whether the budget absorption is running effectively or not (Prasetyo & Nugrahen, 2020). The Regional Government Information System (SIPD) aims to support these

performance measurements. Using SIPD provides various benefits, including transparency of public information that can increase public trust. In addition, SIPD makes it easier for stakeholders, such as the central government, regions, and ministries/agencies, to pull data quickly and accurately. SIPD covers all aspects of local government budgets, from planning, budgeting, and implementation to administration.

Using technology in planning and budgeting is an obligation that local governments must implement to ensure good accountability. The accelerated implementation of the Local Government Information System (SIPD) is expected to unify all regional development data systems and regional financial data into SIPD. Local governments are responsible for utilizing data technology to implement and transparently deliver planning and budget data to the public. Expenditure budget plans are inputted through the SIPD application to harmonize all budgets, both in the Regional Work Units (SKPD), sub-districts, and the Technical Implementation Unit (UPT) of Kaliorang District Education, East Kutai Regency. With SIPD, regions do not need to budget additional costs to build applications or systems related to planning and finance in the Regional Budget (APBD).

This study aims to describe and analyze the implementation of the use of the Local Government Information System (SIPD) in budget management in the Technical Implementation Unit (UPT) of Kaliorang

District Education, East Kutai Regency, and identify supporting and inhibiting factors in its implementation. The results of this study are expected to provide a theoretical contribution in the form of a description and analysis of the SIPD implementation process in budget management. In addition, this research is also expected to provide practical contributions as input for policymakers to improve the budget management system through SIPD and anticipate various obstacles in the future to create more effective, efficient, transparent, and accountable financial management.

2. LITERATURE REVIEW

Soebarsono (2005: 87) states that policies recommended by policymakers do not always guarantee their success in implementation. Several variables influence the success of policy implementation, both at the individual and group or institutional levels. Program implementation involves efforts by policymakers to influence the behavior of implementers to be willing to provide services and regulate target groups. According to the theory of George C. Edwards III in Subarsono (2011: 90-92), four main variables influence policy implementation. First is communication, which aims to convey policy objectives to target groups to reduce implementation distortions. Second, resources are needed to carry out the policy effectively. Third, disposition is the characteristics of implementors, such as commitment and honesty. Fourth, bureaucratic structure plays a significant role in policy success.

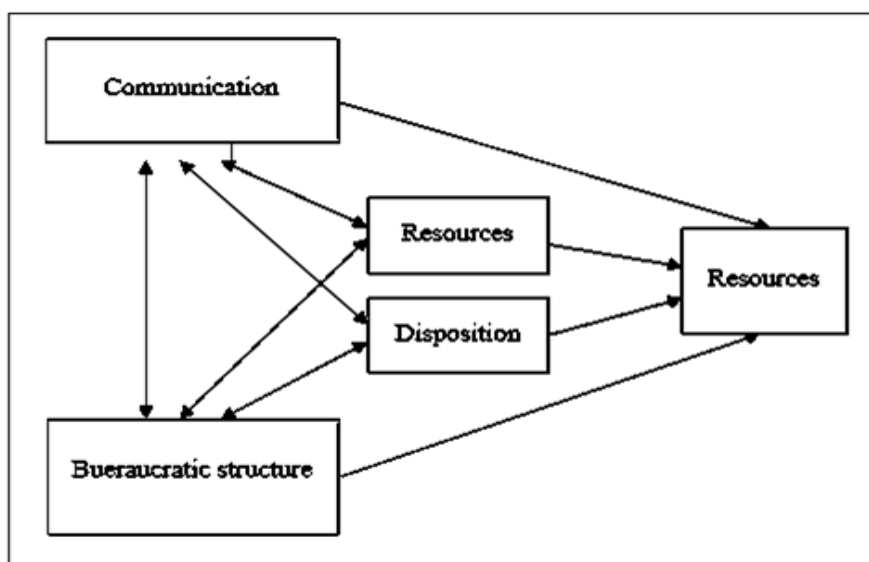


Figure 1: Edward III Public Policy Implementation Model

According to George C. Edwards III (1980), the policy implementation model is relevant for analyzing the variables that influence the success of policy implementation. This model includes four main factors: communication, resources, disposition, and bureaucratic structure. Communication includes transmission, clarity, and consistency in conveying policies so that

implementers understand and carry them out effectively. Resources include competent staff, information, formal authority, and supporting facilities. Disposition refers to the willingness and commitment of implementers to carry out the policy seriously, which can be improved through incentives. The bureaucratic structure includes the implementation of Standard Operating Procedures

(SOPs) to ensure efficiency and consistency, as well as good coordination in the face of fragmentation of responsibilities. These factors are interrelated in ensuring policies can be implemented effectively and efficiently.

According to Nafarin (2012:11), a budget is a written plan that includes quantitative organizational activities for a certain period, generally in units of money, but can also be expressed in goods or services. Jae K. Shim (2009: 1) states that the budget is a formal expression of management plans, objectives, and strategies that cover all aspects of operations for a certain period. Based on this theory, a budget is a systematic plan expressed quantitatively in an organization for a certain period. According to Nafarin (2012: 24), budgeting is the process of organizational financial planning by preparing quantitative written plans. Darsono and Purwanti (2010: 2) add that budgeting involves systematic stages from data collection to leadership approval. Thus, budgeting is the process of preparing a budget in a structured manner.

Budgets have several benefits, including directing all activities to achieve common goals, being a tool for evaluating employee strengths and weaknesses, motivating employees, and fostering certain responsibilities (Nafarin, 2012:20). In addition, budgets can prevent waste, minimize unnecessary payments, and ensure resources such as workforce, equipment, and funds are utilized efficiently. Budgets also serve as an educational tool for managers. The elements of a budget include a plan, which is a determination of activities to be carried out in the future; covers all company activities related to planning and control; is expressed in monetary units or other measures; and is valid for a certain period in the future, indicating the nature of the budget as a guide to the future.

The Local Government Information System (SIPD) is a system that manages regional development information, financial information, and other government information that is interconnected to support the implementation of regional development. According to Mulyanto in Kuswara and Kusmana (2017: 18), information systems comprise software, hardware, and brainwave components that process information into useful outputs to achieve organizational goals. Liang Gie (2000: 5) defines local government as an organization authorized to carry out the interests of the community in an area led by the head of local government. SIPD is designed to improve the flow of structuring regional plan documents, by-laws, and regulations. SIPD is a form of technology utilization to improve efficiency and accountability in local governance.

3. RESEARCH METHODS

3.1 Research Design

This research is included in descriptive research with a qualitative approach. According to Sugiyono (2019: 18), qualitative research methods are research

methods based on the philosophy of postpositivism, which are used to examine objects with natural conditions (real conditions, not set or in experimental conditions) where the researcher is the key instrument.

3.2 Research Location

The research location is the object of research where the research is conducted. This research was conducted at the Kaliorang District Education Technical Implementation Unit (UPT), East Kutai Regency, East Kalimantan. This location was chosen because the Kaliorang Education UPT has implemented the Regional Government Information System (SIPD) in preparing the Budget Work Plan (RKA), faced various obstacles, and there has been no research related to the implementation of the SIPD policy at the Education UPT level.

3.3 Data Analysis Technique

The analysis technique uses a qualitative and inductive approach based on the data obtained. Patterns of relationships or hypotheses are developed and tested iteratively until a conclusion is obtained (Sugiyono, 2018). The analysis process includes data condensation, data presentation, and conclusion drawing or verification of analysis results.

4. RESULTS AND DISCUSSION

4.1 Research Results

This research focuses on implementing the Local Government Information System (SIPD) using financial budgets in the Technical Implementation Unit (UPT) of Kaliorang District Education. The researcher limited the scope of the research by using the theoretical framework of George C. Edwards III (1980) to analyze the policy implementation process.

In the context of government policies, the transmission/intensity of socialization in communication refers to the process of delivering and implementing policies from makers to implementers or beneficiaries, both vertically and horizontally. Transmission includes target identification, instrument development, decision-making, implementation, and evaluation. In budget use, good transmission through SIPD ensures effective, transparent, and accountable management and benefits the wider community. Regarding communication, the first informant stated: "...information is only conveyed through the Whatsapp Operator group. So we can only rely on information from the group. If there are problems or difficulties, we can only wait for the East Kutai District Education Office to respond. Moreover, the meeting was held only once in 2019. Until now, never again" (Interview on February 23, 2023).

The clarity of information in the budget input in the SIPD application of the Kaliorang Education UPT is still lacking. Task orders often do not include the timeframe and budget details that must be filled in, making it difficult for operators to understand their tasks. The delivery of information through WhatsApp groups

without an official circular letter creates confusion and hampers the implementation of tasks. The second informant's statement reinforced this: "Actually, the information on the timeframe for inputting is quite clear. It is just sudden. There is little time. In addition, information on what budget needs or does not need to be filled in is often slow to be conveyed. Moreover, orders are only conveyed in the Whatsapp group without a circular letter" (Interview on February 24, 2023). Thus, more detailed, structured, and official guidance is needed to improve the effectiveness of budget input.

Consistency in implementing SIPD for budget management in UPT Pendidikan Kaliorang is well maintained. The East Kutai District Education Office consistently provides information and instructions to SIPD operators through group chats, where the information received rarely changes, except for the portion of the budget that usually comes from the center. Although the timing of information delivery is often close to deadlines, the consistency of instructions is maintained. To improve effectiveness, the education office needs to improve the delivery of information to be more structured and timely. The third informant argued, "Usually, the East Kutai District Education Office provides continuous and consistent information about this Local Government Information System (SIPD) in the Whatsapp group. Even if information changes, it is usually from the center that changes it" (Interview on February 21, 2023).

Human resources are a key factor in the success of an organization or work unit in achieving its goals. In its implementation, using the SIPD application requires human resources with knowledge and skills in education, public finance, and information technology. The selection of SIPD application operators to receive training shows an effort to improve the competence of human resources within the Kaliorang Education Technical Implementation Unit (UPT). The fourth informant stated: "At the Dinas level, we appointed one SIPD operator to help the treasurer input budget data. Likewise, at the UPT level, one person is appointed as an operator. For the content, the superior is still responsible" (Interview on April 13, 2023).

Information resources at UPT Pendidikan Kaliorang are still minimal in supporting the implementation of the SIPD application, especially regarding the technical guidelines for budgeting that lack detail. Nevertheless, UPT Kaliorang's human resources can utilize the information well and comply with instructions. SIPD operators also showed the ability to operate the application despite the limited information. To support more effective SIPD management, improving information resources at the East Kutai Education Office is important. The third informant's statement reinforces this: "There is a printed guide for using the application, but it is not detailed. There is very little information on the Local Government Information System (SIPD)

website. There are no accurate budgeting techniques. We only rely on information from the education office" (Interview on February 21, 2023).

Meanwhile, the facilities that support the implementation of the SIPD application are adequate, but the stability of the internet network is still disturbed, especially during power outages. Operators also have difficulty understanding the command language due to a lack of training. Referring to George C. Edwards III's theory, efforts are needed to improve network stability and provide training so that the effectiveness of SIPD data entry can be achieved optimally. The first informant stated, "UPT has provided computer and wifi facilities for data input in the Regional Government Information System (SIPD). However, sometimes, the internet network is not stable. Especially if the lights go out. Usually, the internet network is lost" (Interview on February 23, 2023).

The perceptions of policy implementers affect policy implementation, strategies, and outcomes. This perception is influenced by experience, knowledge, attitudes, values, norms, and environmental factors such as other policies and group pressure. The policy implementers of UPT Pendidikan Kaliorang responded positively to using SIPD for budget management by providing human resources and facilities, consultation when facing obstacles, and training and supervision. This positive response reflects a good perception of the SIPD policy and commitment to its implementation. Implementers' actions demonstrate a commitment to ethics, integrity, efficiency, and budget effectiveness through technology and collaborative cooperation. This step will benefit UPT Pendidikan Kaliorang and the community by supporting transparent and accountable budget management.

The second informant opined: "As a SIPD operator, I try to carry out my duties as best I can. Working together with all related parties to hasten the inputting of budget work plans and reporting according to the schedule given by the Education Office. If there are obstacles, we immediately consult via Whatsapp" (Interview on February 24, 2023). Meanwhile, the third informant added, "All of us who manage the budget using the Local Government Information System (SIPD) uphold ethics and integrity in our duties. We are directed by the Head of the Technical Implementation Unit (UPT) always to be honest if there are obstacles faced, fair in providing a portion of the activity budget, responsible and always transparent about our internal financial situation" (Interview on February 21, 2023).

Regarding Bureaucratic structure, Service Operational Standards (SOPs) are written instructions explaining the steps to carry out tasks consistently, effectively, and efficiently. SOPs include specific steps, quality standards, completion times, and responsibilities of each party. However, according to the Head of

Kaliorang Education UPT, the SOP for using SIPD is considered inadequate. A good SOP should have clear standards, specific objectives, defined procedures, and measurable and traceable rules. Therefore, evaluating and improving the SOP is necessary to effectively guide operators in operating SIPD optimally. On the other hand, coordination in UPT Pendidikan Kaliorang has been going well, as all parties have been involved. However, coordination also needs clear SOPs to support more efficient work and achieve goals optimally.

Several important internal factors support the implementation of the Regional Government Information System (SIPD) using financial budgets in the Kaliorang Education Technical Implementation Unit (UPT). The first factor is effective communication, which is realized by appointing special operators to manage SIPD accounts in each work unit. Secondly, human resources at the Kaliorang Education UPT have education, public finance, and information technology competencies. The UPT head appointed special staff as SIPD operators and provided facilities such as computers and internet networks to support data entry. Thirdly, the high commitment of the policy implementers, including the head of the education office, the head of the UPT, the treasurer, and the operators, contributed to the success of the SIPD implementation because it facilitated the process of budget planning, management, and reporting. Fourthly, the supportive bureaucratic structure ensures good coordination between related parties so that the needs of work units can be managed effectively.

External supporting factors in implementing the Regional Government Information System (SIPD) in Kaliorang Education UPT include policies and available infrastructure. The East Kutai Regent's Circular Letter is the basis for preparing the Budget Work Plan (RKA) and inputting SIPD data. All UPT Pendidikan received the instructions on switching from SIMDA to SIPD, although the implementation instructions were still limited. The high commitment of policy implementers can be seen from their positive perceptions of the effectiveness and efficiency of SIPD, which is considered to facilitate budget planning, management, and reporting and avoid duplication. Although simple, the existence of the Service Operational Standards (SOPs) was helpful in the implementation process. With active coordination between related parties, additional instructions are delivered through WhatsApp groups so SIPD implementation can run efficiently, effectively, and accountably.

Several aspects include internal inhibiting factors in implementing the Regional Government Information System (SIPD) in the Kaliorang Education Unit. Regarding communication, the lack of socialization and information dissemination makes it difficult for operators to understand the SIPD implementation policy. Insufficient training and mentoring means operators must learn by themselves and discuss through WhatsApp

groups. At the same time, information on tasks related to budget input is often unclear. In terms of resources, the limited knowledge and skills of human resources in education, public finance, and information technology are major constraints. The lack of detailed technical guidance and suboptimal preparation of human resources further exacerbated the situation. In addition, the absence of adequate Service Operational Standards (SOPs) led to reliance on instructions for use conveyed through WhatsApp groups, which were considered insufficient as technical guidelines.

Meanwhile, external inhibiting factors in SIPD implementation include several important aspects. In terms of communication, the lack of policy socialization by the East Kutai District Education Office and the sudden delivery of instructions through WhatsApp groups are the main obstacles. Information about the deadline for input is often unclear, so operators have to work overtime. In addition, information regarding the type of budget that needs to be inputted is often delivered late without an official circular letter. Regarding resources, the unstable internet network, especially during power outages, and limited computers and wifi are technical obstacles. The lack of commitment from the Education Office to provide adequate Standard Operational Services (SOPs) also affected the effectiveness of implementation. A less synergistic bureaucratic structure and suboptimal coordination between related parties also posed challenges. Nevertheless, some parties have made efforts to improve coordination to maximize the implementation of SIPD.

4.2 Pembahasan Hasil Penelitian

The following will present a discussion of the research results regarding the implementation of the use of SIPD in budget management. The implementation of the Local Government Information System (SIPD) in financial management in the Technical Implementation Unit (UPT) of Kaliorang District Education is based on the theory of George C. Edwards III theory, which includes elements of communication, resources, disposition, and bureaucratic structure. In the communication aspect, especially transmission, this implementation aims to improve the quality of information, accelerate data processing, and improve the efficiency and effectiveness of financial management by applying information and communication technology. However, the interview results show that the transmission or dissemination of information related to this policy has not been optimal. According to Edwards' theory, transmission involves four main elements: source, message, channel, and receiver. Constraints in any of these elements can affect the success of implementation, so improvements in information dissemination are needed to support the success of SIPD.

The source of information on the implementation of the Local Government Information System (SIPD) in the UPT (Technical Implementation

Unit) of Kaliorang District Education comes from the East Kutai Regency Education Office, with a message in the form of a policy on using SIPD for financial budget management. This information is channeled through socialization and meetings. Still, based on interviews, the socialization was only conducted once in 2020 with the presence of two people, while the meeting was only held once. Hence, the operators had to learn by themselves and discuss through WhatsApp groups. Information recipients, such as SIPD operators and UPT staff, experience problems due to the lack of information dissemination, which causes the implementation of the SIPD policy not to run effectively. The solution is to improve information transmission through regular socialization, periodic meetings, and wider access to information to ensure that the SIPD policy runs more optimally.

Information clarity is very important in organizational communication and can be achieved by paying attention to aspects of the source, message, and recipient of information. As the source of information, the education office needs to use formal communication channels, such as email or circular letters, to ensure that task order messages are delivered clearly and on time. The message should be specific, including the timeframe and details of the tasks, so SIPD operators can prepare themselves and maintain productivity. On the receiving end, SIPD operators must ensure a clear understanding of the message and seek clarification immediately if there is any confusion. The clarity of information between the education office and SIPD operators at the Kaliorang sub-district education unit is still not optimal, so communication improvements are needed to make task implementation more effective and efficient.

In addition, consistency of information is also very important to maintain the system's sustainability, increase user confidence, reduce errors, and facilitate decision-making. From interviews with relevant parties at the Kaliorang Sub-district Education Unit, it was found that the East Kutai District Education Office consistently provides information and instructions to SIPD operators through the WhatsApp group. However, the delivery time is often close to the deadline. The information provided rarely changes, except for changes from the center related to the budget portion or allocation. SIPD operators also noted that changes are usually related to percentages of budget values and are communicated prior to RKA locking. This consistency facilitates decision-making and increases trust in the system, but improvements are needed in the timing of information delivery to increase the efficiency of SIPD implementation.

Human resources are important in implementing the Regional Government Information System (SIPD) for financial management at the Kaliorang District Education Unit. Based on George C. Edwards III (1980), the successful use of information

technology is highly dependent on human resources' ability, knowledge, and skills. In this context, UPT Pendidikan Kaliorang staff appointed as SIPD operators must know about education, public finance, and information technology. Operators are responsible for managing and entering the budget into the SIPD application, while budget planning and reporting remain the responsibility of the UPT Head of Administration and Treasurer. This process reflects the principles of Edwards' theory in preparing human resources, although shared responsibility is still needed to ensure effective implementation.

According to George C. Edwards III (1980), information resources include information and systems that support decision-making. In the UPT Pendidikan of Kaliorang Sub-district, there is a difference in perception between the Head of Administration and SIPD users regarding the adequacy of information about the SIPD application. The Head of Administration considered the information provided minimal and lacking in detail, while SIPD users felt they could continue to use the system despite the limited information. SIPD users complied with instructions to switch from SIMDA to SIPD, indicating confidence in the system to support financial decision-making. However, more complete and detailed information is needed to improve user understanding and support the performance of information resources. Providing better information will help make financial decisions more effective and accurate.

Meanwhile, facility resources include infrastructure, equipment, and a work environment that supports the organization's operations. At UPT Pendidikan Kecamatan Kaliorang, facilities such as computers with adequate specifications and wifi networks have been provided to support using the SIPD application. However, technical problems such as unstable internet networks and the need to use different wifi providers are obstacles that hamper the effectiveness of SIPD. In addition, the lack of training for SIPD operators causes difficulties in understanding instructions from the education office, which slows down the data processing process. These constraints indicate the need to improve facilities and provide training to ensure the implementation of SIPD runs optimally, thus supporting the effectiveness of budget management in the Kaliorang UPT Pendidikan.

In the disposition aspect, implementers' perceptions reflect how individuals understand, interpret, and respond to situations related to their work. In the UPT Pendidikan of Kaliorang sub-district, the Head of Administration, Treasurer, and SIPD Operator positively perceive using SIPD for budget management. They realize the importance of SIPD in improving the efficiency and effectiveness of financial management, such as saving time, preventing budget duplication, and enabling activity planning according to the budget

portion. Although they face obstacles such as unstable internet networks, they try to provide wifi access as an alternative. However, the lack of training in using SIPD is a challenge that could affect implementation. Therefore, infrastructure improvements and training are needed to ensure the use of SIPD is optimized in the Kaliorang UPT Pendidikan.

Implementers' responses to SIPD implementation show active participation and positive perceptions of the policy. The staff realizes the benefits of SIPD, such as improving the efficiency and effectiveness of financial management, simplifying budget planning, management, and reporting, saving time, and preventing budget duplication. This positive response is reflected in the moral and material support provided, including the provision of human resources, internet networks, and other equipment. They are also willing to work according to schedule despite the limited time given and actively collaborate to complete inputting and reporting on time. This response indicates a good perception of SIPD, which supports the overall success of policy implementation.

Meanwhile, implementers' actions are influenced by ability, motivation, and opportunity. These three factors are fulfilled when implementing SIPD in the UPT Pendidikan of Kaliorang sub-district. The ability of the SIPD operator and the treasurer to operate the application has proven to be good, with budget input always on time. Motivation is also strong, as indicated by the full support of the Head of TU, treasurer, and operators in implementing the policy as instructed by the East Kutai District Education Office. In addition, opportunities to carry out tasks are available through the cooperation of all relevant parties in efficiently planning and inputting the budget. By fulfilling these three factors, SIPD implementation is effective, supporting the future success of the policy.

Regarding bureaucratic structure, Service Operational Standards (SOPs) are important to ensure consistency, transparency, and accountability in implementing organizational tasks. However, the UPT Pendidikan of Kaliorang Sub-district does not yet have a complete SOP for using the Regional Government Information System (SIPD). The current process relies solely on usage instructions from WhatsApp groups or applications, potentially leading to data input errors and inefficient budget management. As a public organization, the Kaliorang UPT Pendidikan must prioritize transparency and accountability, so improving SOPs is a priority. SOPs should include clear instructions on using SIPD, the input process, reporting, and budget monitoring. The development of SOPs requires the participation of all relevant parties so that they are relevant and can be applied consistently to support the effective use of SIPD.

Coordination is important in achieving organizational goals, including implementing the Local Government Information System (SIPD) for budget use in UPT Pendidikan Kaliorang. This process involves integrating various activities and effective communication between the Head of UPT, Head of TU, treasurer, SIPD operator, and staff. The UPT head provides direction, while the Head of TU and treasurer design the budget based on staff input, and operators and staff support the maximum use of SIPD. Although coordination is good, no clear SOP supports this process. Improved SOPs, close supervision, and continuous monitoring are needed to ensure that SIPD implementation follows plan. This will ensure the effectiveness and efficiency of budget management in UPT Pendidikan Kaliorang.

Supporting factors for SIPD implementation include communication, resources, executor disposition, and bureaucratic structure. Effective communication can be seen from SIPD operators appointed to manage accounts, facilitate information transmission, and improve data security. Human resources with capabilities in education, public finance, information technology, and technological facilities such as computers and wifi networks support the optimization of SIPD use. Positive dispositions of policy implementers, including motivation and moral and material support, encourage effective implementation. In addition, coordination between parties, such as the Head of UPT, TU, treasurer, and operators, increases the efficiency of policy implementation. With consistent communication, coordination, and support, SIPD implementation runs more effectively and efficiently.

External supporting factors in SIPD implementation include communication, resources, executor disposition, and bureaucratic structure. The East Kutai Regent Circular Letter is an important guideline that strengthens communication and coordination between relevant parties, helping implementation effectiveness. Physical resources such as technological facilities and competent human resources support the optimization of SIPD, although the existing SOPs are still limited to instructions for use. Instructions from the Education Office influence the positive disposition of implementers, encouraging policy compliance and acceptance. Good coordination between the UPT head, TU, treasurer, operators, and other staff is the key to success, ensuring efficiency, effectiveness, and accountability in using SIPD for budget management in UPT Pendidikan Kaliorang.

Internal inhibiting factors in SIPD implementation include limited socialization, training, and mentoring, which causes operators to learn by themselves and rely on WhatsApp group discussions. The lack of clear and detailed technical guidelines and inadequate preparation of human resources are obstacles to the effective use of SIPD. In addition, the absence of

adequate Service Operational Standards (SOPs) resulted in a lack of structural guidance in budget management. Unclear SOPs can cause data input errors, overlapping tasks, and inefficiency. Overcoming these barriers requires the development of structured SOPs, ongoing training, and technical support for budget managers to ensure the bureaucratic structure's effectiveness, efficiency, and stability.

External inhibiting factors in implementing the Regional Government Information System (SIPD) in Kaliorang Education UPT include communication, resources, commitment, and bureaucratic structure. Lack of socialization, sudden information, and limited input time are communication obstacles, hampering understanding and coordination between the Education Office and UPT. The unstable internet network and limited technological devices also complicate the use of SIPD. In addition, the low commitment of the Education Office to providing support and technical information hampered implementers' motivation. The bureaucratic structure that lacks synergy and coordination worsens local financial management. To overcome these obstacles, improved communication, provision of adequate technological resources, strengthened commitment, and revamping the bureaucratic structure are needed to improve the effectiveness of SIPD implementation.

5. CONCLUSIONS AND SUGGESTIONS

Based on the results of the research, the implementation of the Regional Government Information System (SIPD) in the use of the financial budget in the Kaliorang Education Technical Implementation Unit (UPT) faces several challenges, such as the lack of socialization and training, as well as the lack of clarity of information from the Education Office which hinders understanding and the smooth process of data input. Nevertheless, the high commitment of the policy implementers, including the UPT head, treasurer, and operators, and the support of facilities such as computers and wifi networks helped carry out the use of SIPD well. However, to improve the effectiveness of implementation, improvements are needed in communication between the education office and the UPT, including providing clearer technical guidelines and ongoing training so that the budget management process can be carried out more efficiently, accurately, and transparently.

Based on these conclusions, it is recommended that the Education Office improve socialization and training on using SIPD for all operators and staff to deepen their understanding and skills. In addition, it is necessary to develop a clear and structured Service Operational Standard (SOP) to help implementers carry out their duties related to using SIPD. Periodic evaluation of SIPD implementation is also needed to ensure the system's effectiveness in supporting budget management. Furthermore, improving the stability of the

internet network is essential to minimize technical obstacles, and providing additional training that targets practical aspects can help users manage budgets more effectively and efficiently so that the SIPD system can provide optimal results in supporting budget transparency and accountability.

REFERENCES

- Abdul, W. S. (2002). Analisis Kebijakan, Dari Formulasi Ke Implementasi Kebijakan Negara. Jakarta: Bumi Aksara.
- AG. Subarsono. (2011). Analisis Kebijakan Publik (konsep, teori dan aplikasi). Yogyakarta: Pustaka Pelajar.
- Agustinus, L. (2006). *Politik dan Kebijakan publik*. Bandung: AIPI
- Anggraeni, E. Y., & Irviani, R. (2017). *Pengantar Sistem Informasi*. (E. Risanto, Ed.). Yogyakarta: CV. Andi Offset.
- Arifin, A. R. P. (2023). Implementasi Sistem Informasi Pemerintahan Daerah Terhadap Efektivitas Perencanaan Anggaran Pada Dinas Penanaman Modal Dan Pelayanan Terpadu Satu Pintu Kabupaten Jombang (Doctoral dissertation, STIE PGRI Dewantara Jombang).
- Arikunto, S. (2013). *Prosedur Penelitian Suatu Pendekatan Praktik*. Edisi Revisi. Jakarta: PT. Rineka Cipta
- Gie, The Liang. (2000). *Administrasi Perkantoran Modern*. Yogyakarta. Liberty.
- Heri, K., & Deni, K. (2017). Sistem Informasi Absensi Siswa Berbasis Web Dengan Sms Gateway Pada Sekolah Menengah Kejuruan Al Munir Bekasi. *Indonesian Journal on Networking and Security*, 6(2) – 2017 Hal 122-131.
- Ishmaturadhwa, M. (2021). Evaluasi Implementasi Sistem Informasi Pemerintahan Daerah dalam Pengelolaan Keuangan Daerah Padasekretariat Daerah Provinsi Sumatera Selatan (Doctoral dissertation, Politeknik Negeri Sriwijaya).
- Joel. G., Siegel dan, J. K. S. (2009). *Kamus Istilah Akuntansi*. Jakarta: Gahlia Indonesia
- Miles, M. B., Huberman, A. M., & dan Saldana, J. (2014). *Qualitative Data Analysis, a Methods Sourcebook*, Edition 3. USA: Sage Publications. Terjemahan Tjetjep Rohindi Rohidi, UI-Press.
- Misna, A. (2015). "Formulasi Kebijakan Alokasi Dana Desa Di Desa Kandolo Kecamatan Teluk Pandan Kabupaten Kutai Timur". *Jurnal Administrasi Negara*, 3(2), 521-533.
- Moleong, L. (2002). *Metode Penelitian Kualitatif*, Bandung: CV. Remaja
- Munandar, M. (2007). *Budgeting Perencanaan Kerja Pengkoordinasian Kerja Pengawasan Kerja Edisi Kedua*. Yogyakarta: BPFE.
- Nafarin, M. (2012). *Penganggaran Perusahaan*. Jakarta: Salemba Empat.
- Nash, J. F. (1995). *Pengertian Sistem Informasi*. Jakarta: Informatika

- Nazir, Moh. (2014). *Metode Penelitian*. Bogor: Ghalia Indonesia
- Nugroho, R. (2012). *Public policy*. Jakarta: Kompas Gramedia
- P, Darsono, Purwanti. (2010). *Anggaran Perusahaan*. Edisi 2. Jakarta: Mitra Wacana Media
- Pemendagri No. 77 Tahun 2020 tentang “Pedoman Teknis Pengelolaan Keuangan Daerah”
- Peraturan Bupati Kutai Timur No. 1 Tahun 2017 Tentang Pembentukan dan Susunan Organisasi dan Tata Kerja Unit Pelaksana Teknis di Dinas Pendidikan Kabupaten Kutai Timur
- Peraturan Pemerintah (PP) Nomor 12 Tahun 2019 “Pengelolaan Keuangan Daerah”
- Permendagri No. 70 Tahun 2019 tentang “Sistem Informasi Pemerintah Daerah (SIPD)”
- Poerwandari, K. (2005). *Pendekatan Kualitatif untuk Penelitian Perilaku Manusia*. Jakarta: Fakultas Psikologi UI
- Prasetyo, W. H., & Nugraheni, A. P. (2020). Analisis Realisasi Anggaran Belanja Dalam Rangka Mengukur Efektivitas Dan Efisiensi Penyerapan Anggaran Belanja Dinas Kependudukan Dan Pencatatan Sipil (DISDUKCAPIL) Kota Magelang Periode 2015 – 2019. <https://doi.org/10.35314/iakp.v3i1.2565>
- Safitri, I. (2022). *Pelaksanaan Pengelolaan Keuangan Daerah Melalui Sistem Informasi Pemerintahan Daerah (Sipd) Di Kota Batu* (Doctoral dissertation, Universitas Muhammadiyah Malang).
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif dan R & D*. Bandung: Alfabeta.
- Surat Edaran Bupati Kutai Timur Nomor 910/1019/SE-BUP/900/BPKAD.05/VIII/2022 Tahun 2022 Tentang Pedoman Penyusunan Rencana Kerja Anggaran Satuan Kerja Perangkat Daerah/Pejabat Pengelola Keuangan Daerah (RKA-SKPD PPD) Tahun Anggaran 2023
- Sutanta, E. (2009). *Sistem Informasi Manajemen*. Yogyakarta: Graha Ilmu
- Sutriyono, A. (2021). *Evaluasi Implementasi Sistem Informasi Pemerintah Daerah (SIPD) dalam Pengelolaan Keuangan Daerah (Studi Tentang Penerapan Sistem Informasi Pemerintahan Daerah (SIPD) Pengelolaan Keuangan Daerah pada Pemerintah Kabupaten Cilacap)* (Doctoral dissertation, Universitas Jenderal Soedirman).
- Undang-Undang (UU) Nomor 23 Tahun 2014 tentang Pemerintahan Daerah
- Widodo, J. (2010). *Analisis Kebijakan Publik*. Malang: Bayumedia.
- Winarno, B. (2008). *Kebijakan Publik*. Jakarta: PT Buku Kita

Cite This Article: Wahidah, Sri Hartini Jatmikowati, Roos Widjajani (2025). Financial Budget Utilization Policy Through Local Government Information System. *East African Scholars J Edu Humanit Lit*, 8(1), 22-30.
