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Effectiveness of Next Generation Regional Management Information System Implementation at the Regional Finance and Asset Agency of North Sulawesi Province

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ABSTRACT.

This study aim to determine the effectiveness of the implementation of the Next Generation Regional Management Information System in North Sulawesi Province Regional Financial and Asset Management. The approach used in this study is a qualitative descriptive approach. The results showed that implementation of SIMDA NEXT-G was seen from 1) the program success indicators were quite effective, because they were in accordance with the main objectives and functions, namely being able to produce the right information for local governments so that the information produced could be useful in making decisions and helping employees or staff in facilitating financial management and being able to store financial data for future management purposes, 2) target success is declared not effective enough because there are problems with the SIMDA NEXT-G server which often has errors because the server is based at BPKP, 3) satisfaction with the program is stated not quite effective because there are still several menus and features that are not yet available in implementation and administration, 4) Achievement of overall objectives is not effective enough because the level of timeliness of SIMDA NEXT-G depends on the situation and conditions at that time. If, on that day the server is down and there is interference. The SIMDA NEXT-G cannot be accessed which hinders work.

Keywords: *Effectiveness, SIMDA NEXT-G*

1. INTRODUCTION

The speedy improvement of information and communication generation has affected fact processing systems and statistics structures to manipulate financial data effectively and efficiently. In this digital era, local governments and the central government in the activity of implementing government programmes in the financial sector are required to be able to carry out accountability and transparency.

In order to carry out accountability for regional financial management, local governments have an obligation to expand and utilise advances in data era to improve the ability to manipulate regional budget and distribute nearby monetary records [6]. The duty to utilise records technology by means of local governments is regulated in PP No. 56 of 2005 concerning regional financial records systems. One form of the usage of facts era in authorities enterprises is

realised inside the form of an data system referred to as the regional control records gadget (SIMDA). The local management information system is a product produced by the financial and development Supervisory employer (BPKP) advanced and used to help nearby work units (SKPD) in economic management for the authorities. Each local government certainly has its own treatment in managing electronic documents to support regional financial management, one of which is the Regional Finance and Assets Agency of North Sulawesi Province which is one of the provincial regional technical institutions positioned as a supporting element of the Governor's specific duties in the field of regional financial and asset management.

E-authorities is the use of information era through government agencies which include huge place Networks (WAN) net, mobile computing, which can be used to construct relationships with the network, the

commercial enterprise world and different authorities groups.

whereas within the ebook E-Government In movement describes E-government as an attempt to create an atmosphere of presidency management that is according with the shared goals of some of communities of interest, therefore the vision that is proclaimed need to also reflect the shared imaginative and prescient of the prevailing stakeholders, as an example:

a.enhancing the productivity and performance of presidency operations in serving its human beings.

b.promoting smooth and efficient government;

b.promote clean and transparent authorities;

c.improve the high-quality of human beings's lives thru the overall performance of public offerings;

d.ensure the creation of a democratic kingdom management;

for the reason that vision is "From, by way of and For" the people or network in which E-Government is carried out, its lifetime will rely on the scenario and situation of the local people. As said above, E-Government is an attempt to organise digital-based government a good way to improve the best of public offerings successfully and correctly. From the above understanding, it may be interpreted that E-Government is the process of utilising information technology as a device to assist run the government gadget efficaciously.

In fiscal year 2022, the local economic management statistics machine has been updated to the following generation nearby management records gadget (SIMDA next-G) issued with the aid of BPKP in 2020 that is based on Presidential law variety ninety five of 2018 regarding digital primarily based government structures (SPBE). similarly, it's also based on authorities law wide variety 12 of 2019 concerning nearby financial control, Minister of domestic Affairs regulation variety sixty four of 2013, Permendagri number thirteen of 2006 and Permendagri variety 77 of 2020 regarding Technical nearby monetary management. these regulations related to financial control are mentioned inside the SIMDA subsequent-G utility to support local monetary management.

The utility of SIMDA in government can be known as E-government which can be interpreted as the use of data generation to convert authorities activities geared toward improving effectiveness, efficiency and carrier transport. the following generation local control records machine (SIMDA subsequent-G) is the modern generation of net-based packages, SIMDA next-G is a transitional utility from SIMDA DEKSTOP to internet-based totally SIMDA subsequent-G. There are currently 283 Local Governments using the SIMDA NEXT-G application (Source: DJPK Kemenkeu 2023).

The implementation of SIMDA is one of the efforts in order to meet the needs of information in a fast, precise, complete, accurate and integrated manner to support government administrative processes, community services, and facilitate public participation and dialogue in policy formulation [1]. Previous research conducted by Tumanduk et al, (2022) stated that due to the transition of application software from SIMDA DEKSTOP to SIMDA NEXT-G, resulting in the use of the SIMDA NEXT-G application that was not optimal enough, there were several obstacles such as several incomplete menus and features, frequent app errors that hampered the process of collecting data and basic documents for preparing financial accountability reports in this case the LRA in each UPTB, so that the process of preparing and presenting the LRA was delayed [14].

The Regional Finance and Asset Agency of North Sulawesi Province (BKAD) is one of the provincial regional technical institutions positioned as a supporting element of the governor's duties in carrying out the preparation and implementation of regional policies that are specific in the field of regional financial and asset management. The Regional Finance and Asset Agency has used the Next Generation Regional Management Information System (SIMDA NEXT-G) at the beginning of 2022, precisely in January on the 13th. The implementation of the Next Generation Regional Management Information System (SIMDA NEXT-G) in the Regional Finance and Assets Agency of North Sulawesi Province is still experiencing obstacles since the beginning of its implementation has not been separated from the problems faced, there are still technical problems when operating the Next Generation Regional Management Information System.

These technical constraints are a problem in the process of managing regional finances through applications with servers that often error or go down which hampers the disbursement of official travel, overtime pay, civil servant honoraria, THL salaries, and delays in presenting LRA, the menus and features available are not complete. Other problems are also seen from human error, such as staff who make wrong inputs, incorrect financial records so that it can have an impact on the year-end report which is not balanced.

Within the implementation of the following technology nearby control facts system on the nearby Finance and Asset organization of North Sulawesi Province, it appears that it isn't always yet most reliable sufficient, which may be seen from the fulfillment of the goal, pleasure with the programme, and the fulfillment of ordinary dreams.

2. RESEARCH METHOD

The research approach, in this study using descriptive qualitative with the aim of clearly describing

the problem under study. According to Moleong, qualitative research is a research procedure that produces descriptive data in the form of written or spoken words from people and behaviour that can be observed [8]. The focus of this research is the Next Generation Regional Management Information System used by the Regional Finance and Asset Agency of North Sulawesi Province in regional financial management and this research has 4 sub-focuses, namely: Programme Success, Target Success, Satisfaction with the programme, Achievement of overall goals (Campbell in Shabrina, 2014). There are 2 data sources in this study, namely: primary data which is data collected directly from the field and secondary data which includes literature sources and related research.

Data collection techniques. In this study, data collection techniques used several methods, namely:

- a. Observation, namely direct observation in the field
- b. Interview, namely asking questions to informants by researchers
- c. Documentation, namely data collection through written and recorded documents

Data analysis techniques In this study using 3 steps in conducting data analysis including:

- a. Data reduction, namely classifying the necessary data
- b. Presentation of data, which is a set of information for drawing conclusions by looking at the overall picture.
- c. Verification

There are 4 criteria for testing the validity of data in qualitative research starting from, 1) Credibility Test, 2) Transferability testing, 3) Dependability Testing 4) Confirmability Testing [2].

3. RESULTS AND DISCUSSION

With this application, local governments can carry out local financial management in an integrated manner, starting from budgeting, administration to accounting and reporting. The development of SIMDA finance SIMDA finance has undergone four stages of change, namely.

- a. SIMDA Ver. 1.0 SIMDA Ver. 1.0 is a financial management gadget that turned into first evolved by means of BPKP, namely in 2003. This software was developed in reference to Kepmendagri No. 29 of 2002 regarding guidelines for management, accountability and supervision of local price range in addition to strategies for the instruction of regional revenue and expenditure budgets, the implementation of nearby economic management and the practise of local finances and expenditure calculations, and draft government

accounting structures that had been inside the development degree at that time. This machine become used till 2004 and correctly applied to nine nearby governments.

- b. SIMDA Ver. 2.0 SIMDA Ver. 2.0 is a refinement of the previous version due to changes and additions to the underlying regulatory references, namely Kepmendagri No. 29 of 2002, PP No. 24 of 2005 concerning Government Accounting Standards, and PP No. 58 of 2005 concerning Regional Financial Management. This system has been applied since 2004 until now. This system has been successfully implemented in 28 local governments.

- c. SIMDA Ver. 2.1 SIMDA Ver. 2.1 itself is the most updated version of the information system that has been successfully developed by BPKP due to changes in regional financial management regulations, namely PP No. 24 of 2005, PP No. 58 of 2005, PP No. 8 of 2006 concerning Financial and Performance Reporting of Government Agencies, and Permendagri No. 13 of 2006 concerning Regional Financial Management Guidelines. This system began to be applied since 2006 and is still being used with some improvements, for example with the amendment of the provisions of regional financial management guidelines through Permendagri No. 59 of 2007 concerning Amendments to Permendagri No. 13 of 2006.

- d. SIMDA Ver 2.7 The basis for the development of the accrual-based SIMDA Keuangan Ver 2.7 application includes, among others, PP 71 of 2010 concerning Government accounting standards PMK 238, PMK 05 of 2011 concerning the centre. Permendagri no 64 of 2013 concerning guidelines for the application of accrual-based government accounting standards in local government application outputs include APBD and its amendments, SPM, SP2D, accrual transaction journals, ledgers, balance sheets, operational reports, statements of changes in equity, budget realisation reports, statements of changes in SAL, cash flow statements, and accountability regulations. budgeting, administration and accountability mechanisms and outputs are guided by Permendagri 13 of 2006 No 59 of 2007, No 55, No 21 and so on accounting processes and outputs are guided by PP 71 of 2010, PMK 238 of 2011 and Permendagri No 64 of 2013 this application is supported by guidelines for the preparation of local government accounting policies and accounting systems based on the SIMDA accrual application.

The results showed that the implementation of the Next Generation Regional Management Information System (SIMDA NEXT-G) at the Regional Finance and Asset Agency of North Sulawesi Province contained several important indicators that were in accordance

with the results of observations and observations made by previous researchers which would determine whether the implementation of the Next Generation Regional Management Information System at the Regional Finance and Asset Agency of North Sulawesi Province had been running effectively or not, namely:

3.1. Programme Success

Success is said to be effective if the previously set goals are successfully achieved, it can be seen from the extent to which the organisation or agency can carry out its duties to achieve goals. According to Campbell (in Shabrina, 2014) the success of a programme can be seen from the operational ability to carry out a work programme that is in accordance with the previously set objectives [11]. In the implementation of the Next Generation Regional Management Information System at the Regional Finance and Asset Agency of North Sulawesi Province.

Based on the results of the study, it was found that SIMDA NEXT-G seen from the main objectives of the development of the Next Generation Regional Management Information System can produce information to local governments, so that the information generated from this application can be useful as a reference material in making decisions and its development function is to assist employees or staff in facilitating the process of regional financial management, the SIMDA NEXT-G application can also store financial data for future management purposes. later. The main objectives and functions of the Next Generation Regional Management Information System are appropriate in their application, but obstacles are still found in the regional financial management process. Effectiveness is a measure of the success or failure of achieving the goals of an organisation to achieve its goals [10].

An information system is a collection of computer hardware and software and human devices that will manage data using the hardware and software (Mewengkang et al., 2021)[3]. The success of the programme can also be seen from the process of an activity in the field, in the process of implementing the Next Generation Regional Management Information System (SIMDA NEXT-G) application, the initial application of this application is not easy to use by employees in managing their financial data. Because, the Next Generation Regional Management Information System application is the latest version of a web-based application and is no longer desktop-based, of course, at the beginning of the application of this application many employees are still confused, there are still questions about the use of the application. Because, there was no special training provided for the staff and only a small socialisation was carried out.

In facing the era of globalisation, quality human resources are needed in facing competition, therefore

such human resources must be well prepared [4] Resources in an agency are very important. Qualified and professional human resources are the main key to achieving success [5]. To maximise the implementation of the Next Generation Regional Management Information System at the Regional Finance and Assets Agency of North Sulawesi Province, the staff made efforts, one of which was learning the use of the Next Generation Regional Management Information System through guidebooks, as well as asking for help to the accounting field, over time most employees have understood enough about the use of this application even though there are still questions from employees to the accounting field. On the other hand, in the application of SIMDA NEXT-G, it can be seen from the frequent occurrence of Human Error, staff/employees who input the wrong financial records will have an impact on the financial statements at the end of the year which are not balanced. User quality is the most important factor in the success of the programme. A good user can be seen from how to operate the programme properly and face various problems related to the programme being run [15].

3.2. Goal Success

Effectiveness is viewed from the point of view of achieving goals by focusing on the output aspect, meaning that effectiveness can be measured by how far the level of output in the policy procedures of the organisation to achieve predetermined goals [11]. From the results of the research that has been done, the application of the SIMDA NEXT-G application can help, facilitate and achieve goals in implementing work programmes so that the documents produced from SIMDA NEXT-G are quite accurate.

However, in its application, this application often experiences server errors or down because many SKPDs access this application, so that employees at the Regional Finance and Assets Agency of North Sulawesi Province find it difficult to enter this application. In research conducted by Rumondor, the Next Generation Regional Management Information System application is a national scale application so that it has a wide enough scope that is accessed by OPD (Regional Apparatus Organisation) provinces / cities [12].

The Next Generation Regional Management Information System is highly dependent on servers and networks, the server of this application is centred on the Financial and Development Supervisory Agency (BPKP) as the financial management task force. As said by the informant that when the server from SIMDA NEXT-G is down, it can cause the disbursement process such as official travel, THL salaries, Honorarium etc. to be hampered. So, there needs to be maximum effective coordination so that it can answer the adjustments from using this system, because the entire server is centralised so it needs patience.

3.3 Satisfaction with the Programme

Satisfaction is an effectiveness criterion that refers to the success of the programme in meeting user needs [11]. User satisfaction can determine how comfortable and capable SIMDA NEXT-G is in financial management. Based on the results of the study, the menus and features available in the preparation of financial reports provided by SIMDA NEXT-G have been very helpful in the process of preparing financial reports. In terms of convenience and effectiveness in administration and implementation, it is easier to use the old financial SIMDA which is still desktop-based because the menus and features available in the application are complete, while for SIMDA NEXT-G the menus and features in the context of implementation and administration are not as complete as those in the old financial SIMDA, thus making it quite difficult for treasurers at the Regional Finance and Assets Agency of North Sulawesi Province to make disbursements. In this study, researchers found that for 1 year of using SIMDA NEXT-G, the development / renewal or update process of this application has not been completed until now. According to Sutabri, an information system is a system within an organisation that brings together the daily transaction processing needs that support the organisation to be able to provide certain external parties with the necessary reports [13]. The advantages and disadvantages of SIMDA NEXT-G found in this study:

Table 1 : The advantages of the Next Generation Regional Management Information System (SIMDA NEXT-G)

SIMDA NEXT-G	OLD SIMDA FINANCE
The appearance is more modern complete	The menu and features available are complete
Already web-based, in the sense that users of this application are more flexible to use	wherever employees or users are located can access this application Does not depend on networks and servers

Table 2 : The weaknesses of the Next Generation Regional Management Information System (SIMDA NEXT-G)

SIMDA NEXT-G	OLD SIMDA FINANCE
This application is still under development	Still using cables, so it requires an increased budget
The menu and features	The display still looks conventional and

available are incomplete	monotonous
The server is centralised in the central BPKP in Jakarta, so when this application is accessed a lot, it makes the application server down and makes work hampered.	

3.4 Overall Goal Achievement

Effectiveness can be seen from the extent to which targets in terms of quality, quantity and time have been achieved [11]. Mahmudi in his book Public Sector Performance Management, effectiveness is a description of the entire cycle of inputs, processes and outputs that refer to the achievement of an organisation, an activity program that states the extent to which goals (quality, quantity, and time) have been achieved as well as a measure of whether an organisation has achieved its goals [16].

3.4.1 Quantity

According to Hidayat The quantity of information systems can be measured by the number or amount [7], the effectiveness of SIMDA NEXT-G can be seen from the results of output by SIMDA in the Administration section such as SPP (payment request letter), SPM (payment order letter), SP2D (fund disbursement order letter), STS (deposit receipt letter), control card, and in the reporting section the output is journal, ledger, auxiliary book, budget realisation report, cash flow report and balance sheet. The output produced by SIMDA NEXT-G is in accordance with the actual.

3.4.2 Quality

According to Hidayat the quality of a programme can be seen from the output produced by the programme [7]. So, if the output produced is not in accordance with the expected benefits, the policy in using the programme will not run well. The quality can be seen in various aspects such as information that is easy to understand, relevant, reliable and comparable.

a. Understandable

From the results of the research that has been carried out, the output produced can be understood by users such as expenditure treasurers, reporting management staff, financial system monitoring analyst staff.

b. Reliable (trustworthy)

The output produced by SIMDA NEXT-G can be trusted because all data before being input into SIMDA

NEXT-G is checked first by verifier employees so that documents or data to be processed can be more trusted. So, when there is an error in the document, it cannot be processed and will be returned to the relevant fields in the Regional Finance and Assets Agency of North Sulawesi Province to be updated and the data presented by SIMDA NEXT-G can be used as material in future decision making.

c. Comparability

Financial reports that have been generated by SIMDA NEXT-G can be compared from year to year to determine financial performance.

3.4.3 Level of Timeliness

Information generated from a data processing process from a data processing process, its arrival should not be late. Late information will not have good value, because information is the basis for decision making [10]. The level of timeliness of SIMDA NEXT-G is very dependent on the situation and conditions at that time or that day. If that day the server is down, network disruption makes the application inaccessible and makes delays in work. in this case related to the disbursement of THL salaries, honorarium, making LRAs

4. CONCLUSION

The implementation of the Next Generation Regional Management Information System has been carried out well, but in its application there are still various obstacles that greatly affect the process of regional financial management so that it still cannot be said to be effective enough. In accordance with Campbell's theory of effectiveness used in this study, the success of the programme through the implementation of the next generation regional management information system has been running in accordance with its main tasks and functions. However, for the success of the target, it is still not optimal because the server often crashes due to many SKPD accessing so that it can make delays in regional financial management, namely the disbursement of THL salaries, ASN honorariums, making LRA. Satisfaction with the programme is not effective enough because the menus and features available for the implementation and administration stages are not complete and cannot support the smooth implementation of regional expenditures, and the achievement of overall objectives for the level of timeliness is not optimal because this application is very dependent on the situation and conditions at that time.

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