

Analysis of Regional Management Information Systems in the Financial Administration System at the Regional Financial and Asset Management Agency of Donggala Regency

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ABSTRACT

This study aims to determine the use of the Regional Management Information System (SIMDA) in the Regional Financial Administration System at the Regional Financial and Asset Management Agency of the Donggala Regency and the qualitative research method with a phenomenological approach. And the objectives as well as the required inputs and the outputs generated from the processing. Supporting factors for the use of financial SIMDA at the Regional Financial and Asset Management Agency of Donggalau Regency involve employees in special SIMDA training or training held by BPKP as well as through more specific discussions about SIMDA operations, good responses from implementors, and the existence of a team of administrators as supervisors as well as employees. The financial SIMDA administrator team at the Donggala Regency Financial and Asset Management Agency is guided by the results and training modules so that the Regional Management Information System (SIMDA) in the Regional Financial Administration System produces accurate financial results reporting information.

Keywords – SIMDA Finance; Financial; Management

INTRODUCTION

One of the applications and advances in information technology in supporting the process of implementing regional financial management by applicable regulations, efficiency, effectiveness, transparency, accountability, and audibility is that the Deputy for Supervision of Regional Financial Administration has facilitated the government with the SIMDA application in the hope that regional financial management can be realized in an accountable and transparent manner (1).

As it is known, the implementation of financial SIMDA in Donggala Regency since 2007 has been done to improve the quality of government financial management in a more timely, complete, and minimally calculating manner. When the SIMDA version was

adopted in Donggala Regency, SIMDA version 2.9.0.1 has been accommodated accrual-based transactions.

The use of SIMDA at the SKPD level of the Donggala Regency is generally still at the administrative stage, namely the making of SPP, SPM, and Accountability and the import process of SP2DD, which the BUD Authorization has issued. Sometimes the electronic data of the SKPD must be canceled first while the process of updating the new version is carried out. In terms of information, according to the dSIMDA officer, it is not yet too detailed the budget realization report that is printed from the SIMDA application, the information and budget realization report should be presented to the most detailed section or item of the expenditure menu as stated in the list of Budget Implementation. Have to publish SP2D repeatedly.

METHODOLOGY

This type of research is qualitative research with a phenomenological approach (2). The qualitative research method is one type of qualitative approach where in this type of approach the researcher makes an observation to the participants to (3).

RESULTS

Analysis of the Use of SIMDA in the Regional Financial and Asset Management Agency of Donggala Regency

To find out the extent of the level of ability in the utilization of financial SIMDA at the Regional Financial and Asset Management Agency of Donggala Regency, then based on the results of direct interviews with informants who have been determined in the research, the informants are Head of Agency, Financial Administration Officer (PPK) and Executive Officer of Technical Activities (PPTK) and process staff at Body Management Finance and Regional Assets Donggala Regency. This is to ensure the validity of the information submitted.

Understanding SIMDA Finance

According to the Head of the Agency for Financial Management and Regional Assets for the Donggala Regency, SIMDA Finance is an application that makes it easier to manage finances, and this is an effort by the government to meet information needs quickly, accurately, accurately, and completely, for policy formulation. Delivered by one of the PPTKs where the person concerned said that SIMDA Finance is a computer application designed by BPKP to process regional finances, with the existence of SIMDA Finance making the process in financial reports easier faster.

The results of the interview regarding the understanding of the objectives and the benefits of using the financial SIMDA at the Regional Financial and Asset Management Agency of the Donggala Regency, The head of the Agency revealed that before implementing a policy, of course, we must know and first understand the benefits and objectives of the policy itself. By carrying out a transformation from a manual system to a

computerized system as for the benefits after implementing the financial SIMDA namely quality of financial reports more relevant, accurate and understandable.

According to the PPK of the Regional Financial and Asset Management Agency of Donggala Regency, the purpose of implementing this financial SIMDA is to assist the processing of financial data, speed up the preparation of financial reports so that the administrative process is easier and faster, while the benefits have been felt, during this time the process of presenting financial statements becomes easier with the existence of this system. Meanwhile, according to the PPTK, which I understand and by what we are doing, the Citi Financial SIMDA simplifies presenting the RKA, DPA, C, and SPD; data is just inputted and will automatically be processed by itself. Immediately sent automatically.

According to the Head of the Regional Financial and Asset Management Agency of Donggala Regency, the financial SIMDA is divided into three parts: the budget section, the administration, and the accounting and reporting sections. Each section is responsible for its respective duties; the budget section is responsible for preparing a budgetary work plan (RKA), budget implementation documents (DPA), as well as a fund provider letter (SPD). The administration section is responsible for compiling payment orders (SPP), payment orders (SPM), funds disbursement orders (SP2D), and other documents, while the accounting section is responsible for compiling financial reports.

These reports are processed automatically using SIMDA finance. Each team member responsible for preparing reports is only tasked with inputting data into the warehouse system, which will automatically process itself to produce the desired output. This facilitates the responsibilities that employees must carry out.

In general, employees at the Regional Financial and Asset Management Agency of Donggala Regency already know the meaning of financial SIMDA. It can be seen from their understanding of the meaning, benefits, and objectives and the outputs of the required input generated from the processing results. This certainly strengthens their understanding of utilizing the use of financial SIMDA.

Supporting Factors Use of SIMDA Finance

An important factor that determines the success of implementing a policy is the effort to develop human resources (4). Therefore, various efforts have been taken by the Regional Financial and Asset Management Agency of the Donggala Regency to increase the understanding and knowledge of human resources, which are a supporting factor for implementing SIMDAy Finance. This is implied in an interview with the administration section who said: "One of the efforts to improve the quality of HR, especially in the operation of SIMDAy Finance, special training or training on SIMDA is held by BPKP" According to the Head of the Regional Financial and Asset Management Agency of Donggala Regency, Q. This can be done by training, but it can also be through brainstorming/more specific discussions about the operation of this system, the expertise possessed by the HR of the Regional Financial and Asset Management Agency of the Donggala Regency, I think it is sufficient enough to optimize the implementation of the Financial QSIMDA, the proof is

that this application can be mastered and used as it should be, moreover, every year we hold direct socialization of and mentors from BPKP to increase understanding of SKPD.

The results of the interview above show that the expertise of the implementers is one of the important components of resources for implementing the policy; therefore, if the number of staff for implementing the policy is limited, the thing that must be done is to increase the ability/skills of the implementers to carry out the policy. Based on this, it is known that in the implementation of the SIMDA Finance at the Financial and Regional Asset Management Agency Donggala Regency, in terms of quality, human resources are sufficient.

Another factor that affects the effectiveness of using SIMDA Finance is the attitude of the implementer. In terms of this attitude/disposition, it was found that there was a good response from the implementers because they were aware that the implementation of the Financial SIMDA would bring a good impact, so they agreed to implement the Financial SIMDA. This was revealed from an interview with one of the PPTK staff of the Regional Financial and Asset Management Agency of the Donggala Regency; he said that he responded well to the implementation of this system because it helps us in processing all government financial transactions, more efficient in time it is very helpful, something similar is the case with OPK and the Head of the Regional Financial and Asset Management Agency of Donggala Regency. The interview results show that the implementation of SIMDA Finance has received a very good response.

One of the elements that influence an organization's policy implementation is the hierarchical level of supervision of sub-unit decisions and processes within the implementing agency, likewise for the Regional Financial and Asset Management Agency of Donggala Regency, where the level of hierarchical supervision of subunit decisions and the implementation process of the implementation of SIMDA Financial is quite good. This was revealed in an interview with the PPTK of the Regional Financial and Asset Management Agency of the Donggala Regency; he said that: In the Donggala Regency Financial and Asset Management Agency, there is a SIMDA operator tasked with overseeing the implementation of the system. So far, the OS has had problems, only on the internet network; I don't think there are any other problems because before it happened, we had anticipated it, for example, we have a backup server, so if the system has problems, the backup server can be used. SKPD also experienced the same thing, complaining only about internet network problems. There is a team of administrators as supervisors as well as employees".

The results of the interviews above show that the influence of the bureaucratic structure, especially about supervision over the implementation of SIMDA Finance, can be seen from the presentation of financial reports, which SIMDA Finance has never hampered. With good supervision and special attention by the administrator team, failures caused by the system can be anticipated, for example, by providing backup servers. This proves that the bureaucratic structure, especially in terms of supervision, also plays an important role in supporting the implementation of SIMDA Finance.

SIMDA Financial Report Quality

From the results of a study at the Regional Financial and Asset Management Agency of Donggala Regency, it was found that several characteristics of the quality of the information generated from the implementation of the Financial SIMDA were found. Among other things: According to the PPTK Regional Financial and Asset Management Agency of Donggala Regency, after the implementation of this Financial SIMDA, every staff who is responsible for presenting financial reports becomes motivated or lazy to carry out their respective duties, that's because they feel helped by the existence of this system, and the presentation of reports has never been late since its implementation. In this system, the export-import of data also becomes younger. In addition, each transaction is grouped according to its type, so it has been programmed directly into this system; we only input data into the system and the system that processes it. If the system is not related to each other, it means this system has failed.

From the results of these interviews, it can be concluded that the quality of the financial reports produced is by Government Regulation Number 71 of 2010 concerning Accounting Standards regarding the quality of regional government financial reports, namely: relevant, where each transaction is grouped according to the type of transaction and has been programmed so that it is easy to evaluate. Reliable, so because the system is already connected and processed automatically, it is small or free from errors and errors. It can be compared because SIMDA Finance is one of the implementations of a computerized financial management system; the data is stored in the system so that at any time, the data that has been inputted can be accessed again if needed. As for the understandable characteristics, SIMDA Finance has been programmed to produce financial reports by the needs of the government, so the quality of the results of financial reports is by government accounting standards.

DISCUSSION

Based on the understanding of the Donggala Regency Financial and Asset Management Agency official that the Financial SIMDA and the purpose of implementing the Financial SIMDA is an application that makes it easier for computerized-based financial management to process financial transactions, and this is an effort by the government to fulfill information needs quickly, accurately, accurately and completely, for policy formulation. At the same time, the understanding of the objectives and benefits of implementing SIMDA to improve the government's financial data processing system by conducting a transformation from a manual system to a computerized system, the benefits after the implementation of financial SIMDA are that the quality of financial reports is more relevant, accurate and understandable. In addition to this, SIMDA finance also helps financial data processing, accelerates the preparation of financial reports so that in the administrative process, it is easier and faster, it also makes it easier to export and import data between SKPDs, while the benefits have been felt, so far the process of presenting financial statements has become easier with the existence of the system this. Input and

output of financial SIMDA at the Regional Financial and Asset Management Agency of Donggala Regency where the input is by the data required to produce output such as RKA, the input is the agreed program and budget, while the output of this Financial SIMDA is in the form of SPP, SPM, SPD, SP2D, STS, RKA, DPA, letters of control and financial reports. Thus, that officials and employees at the Financial Management Agency and Assets x the Donggala Regency Region have x understood the meaning of financial SIMDA, it can be seen x from their understanding of the meaning, benefits, and objectives, as well as the required inputs and outputs x, generated x from the processing results.

Supporting factors for using financial SIMDA at the Regional Financial and Asset Management Agency of Donggala Regency are efforts to develop human resources by involving employees in special training or SIMDA training held by BPKP or through more specific discussions about the operation of SIMDA. This also shows that the body has a good response from the implementers because they are aware that the implementation of the Financial SIMDA will have a good impact, so that they agree to implement the Financial SIMDA, which is indicated by the existence of a team of administrators as supervisors as well as employees, guided by the results and training modules, thus the use of the Regional Management Information System (SIMDA). The Regional Financial Administration System at the Regional Financial and Asset Management Agency of Donggala Regency produces accurate financial report information.

CONCLUSION

This study concludes that, in general, employees at the Regional Financial and Asset Management Agency of Donggala Regency already know the meaning of financial SIMDA, seen from their understanding of the meaning, benefits, and objectives and the required inputs and outputs generated from the processing results. The analysis results show that the supporting factors for the use of financial SIMDA at the Regional Financial and Asset Management Agency of Donggala Regency involve employees in special training or SIMDA training held by BPKP or through more specific discussions about the operation of SIMDA, good response from the implementors, and the existence of a team of administrators as supervisors as well as employees. The results of the analysis show that the SIMDA financial administrator team at the Regional Financial and Asset Management Agency of Donggala Regency is guided by the results and training modules so that the use of the Regional Management Information System (SIMDA) in the Regional Financial Administration System produces accurate financial report information.

SUGGESTION

Recommendations for suggestions to the leadership of government agencies in the context of implementing SIMDA Finance need to improve team member understanding of the aims and objectives of implementing SIMDA Finance and knowing what supporting factors need to be owned by each agency in implementing SIMDA Finance as already owned by BPKAD Kabupaten Donggala both in terms of human resource development and

the most important thing is the attitude of the implementers and the commitment of leaders and supervision. This also supports the implementation of SIMDA Finance to produce quality, accurate and reliable financial information. Furthermore, the leadership of the Regional Financial and Asset Management Agency of Donggala Regency, increasing supervision of the administrator team and making implementation instructions/work operation procedures that are easy to understand by employees, also need to pay attention in terms of incentives so that they are more motivated to work and in their work. Efforts to develop knowledge regarding the operation of SIMDA.

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