

APBD Implementation and Preparation Through Local Government Information System at BPKAD Bali Province

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ABSTRACT

Article 391 of the Act 23 of 2014 requires local governments to disclose to the public certain data on the maintenance of local government; this data is stored in the Information System of Regional Government. (SIPD). Budget of Regional Revenue and Expenditure (APBD) 2021 Budget Year emphasized in Permendagri No. 70 Year 2019 on the Information System of Regional Government that emphasizes on the use of SIPD, formed Sipd Plan to adapt, respond faster, dynamic, innovative and responsible start use by the local government APBD is an annual operational plan to implement activities and development routine led by the government. Government leadership is counted with money coordinated with the Ministry of Home Affairs when there are problems with SIPD, unclear budgeting models in Sipd, unit prices and highest account codes in e-Components that still need to be adjusted. A lot of repairs and updates, common technical issues such as server downtime, slow network, application error, as well as general technical problems such as downtime server, slow networks, application errors, etc. and system menu is not available. This community dedication is made to BPKAD Province of Bali better understand and analyze the implementation of the drafting of the APBD SIPD 2023, identify and analyse the factors that hinder implementation, as well as better to understand and analyse efforts to counter these factors. The method used is observation, where the author will observe about the Regional Revenue and Purchasing Budget (APBD) in the Regional Government Information System (SIPD). The results of that observation show that the storage of APBD in the SIPD makes the job easier, because it is easy, effective and efficient. The conclusion is that SIPD's approach to developing APBD is good and consistent with all relevant legislation. Effective financial management of the region is methodical, efficient, and economical. This approach is also developing well, allowing APBD preparation to be easier and more transparent through SIPD applications.

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INTRODUCTION

There are still frequent problems in some areas in the preparation of APBD through SIPD, the problems among others still needed training related to the operation of SipD, difficulties in coordination with Kemendagri when there is an obstruction in S IPD, unclear model of budgeting on SIP D, the highest unit price and account code on e-Components that still need to be improved, and updates, technical things that happen frequently such as server down, slow network, application errors, as well as system menus that can not be used. The regional government is obliged by regional regulations to submit an annual financial plan known as the Regional Revenue and Shopping Budget (APBD) (Alfani & Nasution, 2022). The allocation of priorities determined by the regional government together with the legislative, especially the DPRD, can be communicated to the local government and its citizens through the APBD. Both the government and the opposition tend to exploit the budget settlement process (APBN and APBD) as a political instrument. In accordance with Government Regulations No. 12 of 2019 on Regional Financial Management, the steps taken to compile and compile the APBD are detailed. Due to its indistinguishable role in the RAPBD, the monitoring of regional regulations that detail the compilation of GDPA is a matter that must be strictly controlled (Adhi, 2022) . As a management tool, it helps keep everyone on the same page and ensures that all moving organizational components (ministries, departments, etc.) work together efficiently (Anggraini, 2023). Significant changes to the public information system are the result of this law, in particular the Interior Minister's Act No. 70 of 2019.

All taxpayers in Indonesia are obliged to use the SIPD, which can be accessed through Kemendagri's official website, to streamline the country's monetary management process. SIPD is the regional body that deals with regional development data, regional finance, regional financial information, and other local government data in accordance with Permendagri No. 70 Year 2019 (Balqis et al., 2021). Public participation is essential to the success of any regional economic development plan whose overall objective is to expand the availability and diversity of local jobs. The Financial Inspectorate (BPKAD) of the province of Bali became the site of this research. However, in the implementation of the SIPD, problems remain in some areas. The problem is, training for SIPD operations is still needed because staff have not received any specific training on how to enter and use SIPD (Winarno et al., 2019). The difficulty that often arises is that we as downloads have to work carefully so that there are no mistakes. When verifying should pay attention today to verify if there's anything wrong with changing the link to the government headquarters in Jakarta. Other things that often happen are server deletion, slow networking, and application errors. But with the new update, if we make a mistake like loading the SIPD on the wrong date, we can check it out and don't have to change from the central government (Winarno et al., 2019)

METHOD

This community service will be carried out at the Office of the Regional Financial and Asset Management Authority (BPKAD) in the province of Bali, for 2 months from 12 June to 14 August 2023. The methods used by the researchers are observational methods that investigate the application and preparation of APBD through SIPD (Anggraini, 2023). The material used by researchers is secondary data, which is obtained from previous data. The following is the general

workflow of the Regional Financial and Asset Management Agency (BPKAD) of the Province of Bali:

- Budget Planning: BPKAD will make budget planning for the current year. This process involves coordination with various local government agencies and agencies to determine spending priorities and projects to be funded.
- Regional income: BPKAD will collect regional income from a variety of sources, including taxes, remuneration, and other income.
- 3. Regional expenditure: Once the budget is approved, BPCAD will oversee the regional expenditures to ensure that the funds are used in accordance with the plans and regulations in force.
- Financial Reporting: BPKAD must prepare detailed and accurate financial reports on the income, expenditure, and financial position of the region. These reports are usually submitted periodically to the authorities, such as the Regional People's Representative Council (DPRD) of the Province of Bali and the Ministry of Finance.
- Regional Asset Management: In addition to managing finance, BPKAD is also responsible for the management of local assets, such as buildings, land, and other facilities. This process involves inventory, maintenance, and monitoring of assets to be used efficiently.
- Audit and Oversight: BPKAD Province of Bali will also carry out oversight and inspection tasks to ensure compliance with financial rules and regulations. This can be done through internal and external inspections.
- Collaboration with Other Instances: BPKAD will cooperate with various local government agencies and other related agencies in carrying out its tasks. This collaboration is essential to achieving the goals of the region's financial and asset management effectively and efficiently.

RESULTS

The findings obtained by the author in the previous PKM were that the implementation of the APBD preparations for the Financial Year 2023 through SIPD in BPKAD district Lahat has been done well, but in practice there are still some obstacles to the lack of coordination between legislative and executive, frequent occurrence of server down events, difficulty in coordination with central government employees if there are data errors, as well as the awareness of employees to study more detailed regulations of regional financial management updates related to the provisions of APBD 2023. Whereas the outcome of a good regional financial management writer must be done in an orderly, efficient, and economical manner. In the strategy also have a mature preparation for the preparation of APBD through SIPD. The Regional Government Information System (SIPD) is a very important instrument for supporting the implementation of development in the region. It increasingly consolidates the role of SIPD as a resource for drafting regional development plans. The data provided by the local government is processed by the SIPD program, and the results are then used as a reference in the creation of regional development planning papers. Data analysis data will be generated in the SIPD application after collecting and entering the data component, so the completeness, updating, truthfulness, and validity of the data is crucial. Planning is the backbone of success in development, and reliable and up-to-date data is that of effective and efficient policy.

The author concludes that the SIPD's approach to developing APBD is good and consistent with all relevant legislation. Effective financial management of the region is methodical, efficient, and economical. This approach is also developing well, which allows the preparation of APBDs more easily and transparently through the SIPD application. Even if problems arise, often when the server is down, the author notes that the process of making the APBD for the budget year 2023 using SIPD is aimed at making it easier for employees to transmit data and eliminate errors in financial management. The SIPD's direct links with the federal government make it easy for state and local governments to share data and information with federal governments without incurring excessive costs or delays. The timely establishment of APBD rules for the budget year 2023 is proof that the concepts of Transparency, Accountability, Accounting, Information, and Participation are adhered to in the process of drafting APBD through the SIPD application. As time goes by, the application will help the workforce of the province of Bali to become more informed, which will increase human resources and reduce problems related to the application, which ultimately leads to better financial management. This is especially true in the area of drafting the APBD and keeping parliamentarians' perspectives towards the WTP, both of which will have a positive impact on the development of the provincial area and the provincial economy as a whole.

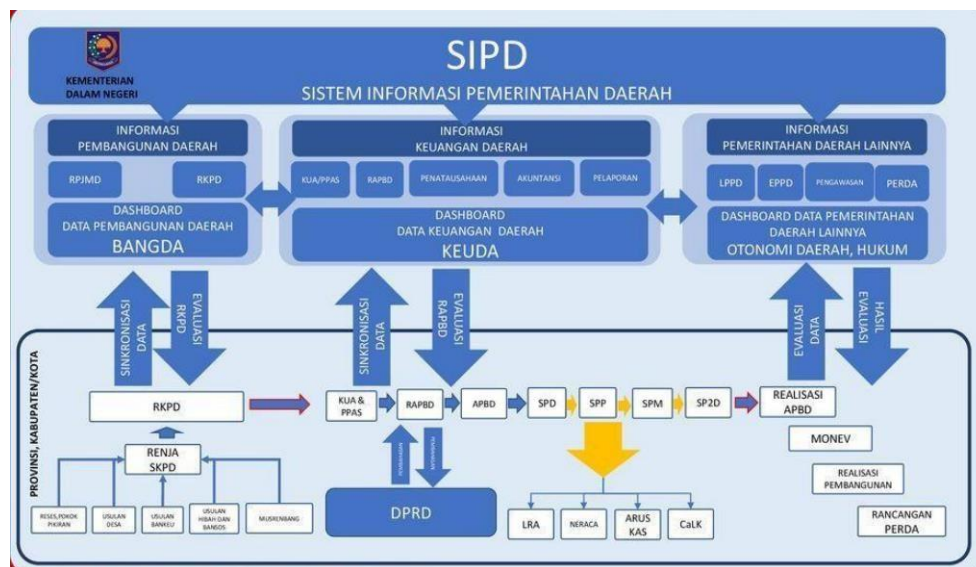


FIGURE 1. Alur Proses Penyusunan APBD Melalui SIPD

In previous research, Policy Implementation provided solutions to this problem by identifying three different dispersed characteristics: productivity, linearity, and efficiency and effectiveness. Policy enforcement is considered more productive because it increases the likelihood of achieving the desired result, especially when the result applies to several categories of objects. Possibility of achieving a set goal. The technique used by SIPD in compiling the APBD is quite good and in accordance with the regulations of the applicable legislation, according to discussions with the author and observers. The result of the need for discipline, austerity, and order in conducting sound financial management.

CONCLUSIONS

As the SIPD application facilitates financial management, data entry, and makes the APBD more transparent, it can be concluded that the application has a beneficial impact on employees. Since the SIBD is directly related to the federal government, the SIFD also facilitated the transmission of data or information from the local government without incurring excessive costs or excessively time-consuming. Improve performance according to their respective duties and expertise, improve coordination between staff, maintain CHECKS principles, always pay attention to the RKPD so that the preparation of the APBD does not suffer delays, socialize the latest regulations related to the preparing of the relevant APBD year, and employees who need to initiate Security, control, and maintenance of the SIPD are all regions that should have SOP in the Province of Bali.

RECOMMENDATIONS

Since there are still gaps in the use of the application, it is recommended that the PKL, namely BPKAD, use the government information system to improve technical orientation efforts in each unit of work of the regional device. The study is proposed to be used by educational institutions as a library reference to serve as an example for future studies and to supplement many literature. The latest quotation.

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