



Analysis of Supporting and Inhibiting Factors in the Implementation of Financial SIMDA at the Regional Financial Management Agency of Simeulue Regency

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ABSTRACT: To support regional autonomy the central government issued Law (UU) no. 23 of 2014 which has given authority to the Regional Government to manage and regulate its own government, this includes regional financial management which ultimately must be accountable to the public through the presentation of financial which are an element of Regional Financial Information. To carry out this mandate, the Simeulue Regency Government since 2007 has used the SIMDA Finance application as an information system for its financial management so that it can manage finances in an accountable and transparent manner. hinder the performance of the Financial SIMDA, which In the course of its implementation, the Simeulue Regency Government has found obstacles that gradually fix these inhibiting factors and implement supporting factors that can improve the performance of the Financial SIMDA. This study aims to determine the factors that hinder and support the implementation of SIMDA Finance in Simeulue Regency. This research method uses qualitative, research subjects consist of SIMDA Finance users who have used the application for more than three years, data collection techniques using observations, interviews and documents, data validity techniques using data triangulation. data analysis technique using NVIVO. The results show that the five main factors that support the implementation of SIMDA Finance in Simeulue Regency are software, leader commitment, network, hardware, and attitude of the implementer. Meanwhile, the five main factors that hinder the implementation of SIMDA Finance are human resources, software, networks, hardware and the attitude of the implementers. The factors that are the same between supporters and obstacles to SIMDA Finance are caused by researchers looking at different sides of these factors in implementing SIMDA Finance.

Keywords: Human Resources, Network, Hardware, Software, Leader Commitment, Implementer Attitude, SIMDA Finance



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INTRODUCTION

Good Governance is a solid and responsible government management that is in line with efficient democratic principles, free from mismanagement and corrupt actions both politically and administratively by implementing budgetary discipline and implementing a framework based on supportive regulations and laws. business activity growth ([Albaity et al., 2021](#); [Mansoor, 2021](#)). Good governance is basically a concept that refers to the process of achieving decisions in which the implementation can be accounted for together, as a consensus agreed upon by the government, citizens, and the private sector for the administration of government in a country. ([Omri & Ben Mabrouk, 2020](#); [Rodriguez-Fernandez, 2016](#))

Good Governance in Indonesia has been implemented since the 1998 Reformation era where there was a change in the democratic government system. Nevertheless, the Reformation ideals to apply the principles of Good Governance in Indonesia have not been fully achieved, because old habits such as corruption, collusion and nepotism are still growing prolifically with more and more cases of budget leakage and low public accountability and a slow bureaucratic culture showing that the practice of Good Governance in Indonesia has not been achieved ([Rusydi et al., 2020](#); [Tjahjadi et al., 2021](#)).

To realize Good Governance in the field of regional financial management, the central government issued Law no. 17 of 2003 concerning State Finance, Law no. 1 of 2004 concerning the State Treasury, as well as Law (UU) no. 23 of 2014 has given authority to the Regional Government (Pemda) to manage and regulate its own government, including the management of regional finances which in the end must be accountable to the public through the presentation of financial statements which are elements of Regional Financial Information. ([Sutejo, 2006](#); [Yanuardi et al., 2021](#))

Along with the development of science and technology today, especially Era 4.0 where technology has progressed rapidly, the use of information systems to manage regional finances is of course very much needed, so that the resulting performance is more effective, efficient so that the need for accurate and timely information can be met. fulfilled. ([Anginer et al., 2021](#); [Pérez et al., 2021](#))

The Regional-Financial Management Information System (SIMDA-Financial) is an information system, where the information system can assist management in data processing and data evaluation analysis which leads to decision making ([Machmud, 2013](#)). This information system is useful to support operational management functions. The SIMDA-Finance application developed by the Financial and Development Supervisory Agency (BPKP) is one of the products of information system technology used by many local governments in Indonesia in managing their regional finances ([Budiman & Arza, 2013](#)).

The Regional Financial Management Agency (BPKD) of Simeulue Regency, which is one of the Regional Apparatus Organizations, has a strategic central role in the implementation of SIMDA-Finance in Simeulue Regency because it spearheads the implementation of financial reporting policies and must play a real role in supporting regional development. This is needed because it will produce financial reporting that adheres to the principles of efficient and effective regional financial management needed to control regional financial policies. The principles of regional financial management are accountability, value for money, honesty in managing public finances, transparency and control .

Since using SIMDA-Finance in 2007 until now, the Government of Simeulue Regency has experienced many changes for the better in managing, we can see in below table :

Table 1.1
Assessment of BPK-RI Opinion,
Time for Completion of Local Government Financial Reports,
and Budget Completion Time

TAHUN ANGGARAN	OPINI BPK	TANGGAL SELESAI LKPD	SELESAI APBD
2007	WDP	24/06/2008	20/02/2007
2008	WDP	18/11/2009	13/02/2008
2009	Tidak Wajar	29/06/2010	17/01/2009
2010	Tidak Wajar	05/12/2011	18/02/2010
2011	WDP	13/08/2012	11/02/2010
2012	WDP	28/08/2013	16/02/2012
2013	WDP	26/07/2014	19/02/2013
2014	WDP	11/07/2015	29/01/2014
2015	WTP	08/06/2016	12/02/2015
2016	WTP	28/08/2017	30/12/2015
2017	WTP	05/06/2018	29/12/2016
2018	WTP	24/05/2019	22/12/2017

Source : BPK-RI Examination Results Report 2007 – 2018

In Table 1.1, it can be seen that the completion of the Regional Revenue and Expenditure Budget (APBD) has been on time in the last 2 years, but the completion of the Regional Government Financial Report (LKPD) is still experiencing delays. Based on PSAP No.1 statement regarding the presentation of financial statements which states that the usefulness of financial statements is reduced if the report is not available to users within a certain period after the reporting date.. Although the BPK opinion has given an Unqualified opinion, BPK still provides recommendations for audit findings related to financial management which is a problem in Simeulue Regency, including:

1. Cash management is not in an orderly manner, there are still many cash receipts that cannot be identified and there are still differences in expenditures on regional cash accounts with cash account in SIMDA Finance due to errors in recording third parties at the bank with deductions on SP2D.
2. The CMS (Cash Management System) has not been implemented in Simeulue Regency. Hi, this is not in accordance with PMK 230/PMK .05/2016 concerning Amendments to the Regulation of the Minister of Finance Number 162/PMK.05/2013 concerning the Position and Responsibilities of the Treasurer in the State Budget Management Work Unit, the means of payment/debiting of the expenditure treasurer account has changed.
3. Fixed assets in the form of land, roads and irrigation, equipment and machinery as well as other fixed assets have not been fully presented in the balance sheet and are still recorded on a combined basis, not broken down by each object. This is not in accordance with Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, in Article 42 paragraph (2) and Article 43 paragraph (1).

According to Sulistioni (2003: 99), an accountable government is a government that has the following characteristics:

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1. Able to present information on the implementation in an open, fast, precise manner to the public,
2. Able to provide satisfactory service to the public,
3. Able to provide space for the community to be involved in the development and governance process,
4. Able to explain and account for every public policy proportionally, and transparently,
5. There is openness to receive suggestions for the public to assess the performance of the government.

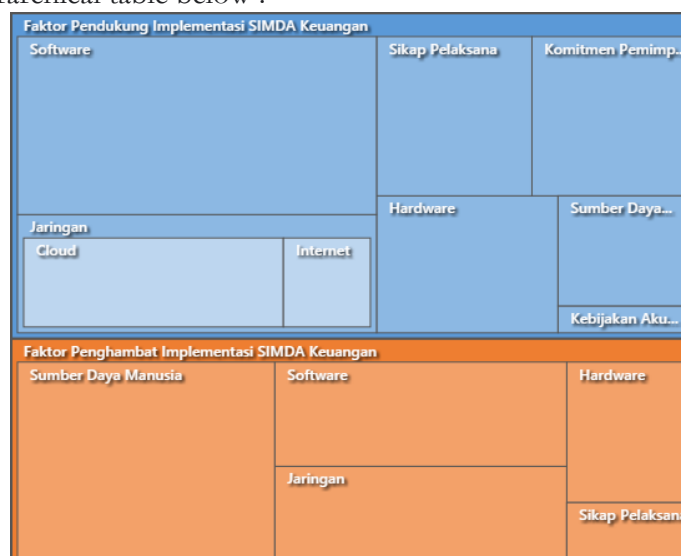
Based on the background of the research above and the absence of a specific study on the implementation of SIMDA-Finance implementation in Simeulue Regency, it has inspired the author to conduct this research in the form of a thesis with the title "Analysis of supporting factors and inhibiting to the implementation of SIMDA-Financial in BPKD Simeulue Regency".

METHOD

This research belongs to the type of descriptive qualitative research with a phenomenological approach, this method was chosen because of the complexity of the existing problems with many supporting variables that have relative meanings. And in testing the validity of the data, the researcher uses triangulation of data sources by interviewing several data sources that may have different points of view and minimize bias. The population studied in this study is SIMDA Finance users who have used SIMDA Finance for more than three years who have the function as admin and supervisor of SIMDA Finance at the Regional Financial Management Agency of Simeulue Regency which is the coordinator of SIMDA-Finance in managing regional finances and preparing financial reports for the Simeulue Regency. In this case the researcher uses the Nvivo 12 plus application in the data analysis process.

RESULT AND DISCUSSION

And in this study by observation, interviews and processing with the Nvivo 12 plus application, the researchers analyzed the factors that support and hinder the implementation of SIMDA Finance in the Simeulue Regency Government. Broadly speaking, we can see the support and resistance in the hierarchical table below :



Graph 1.1
Hierarchy Chart Supporting and Inhibiting Factors in the Implementation of SIMDA Finance in Simeulue Regency

Based on graph 1.1 data generated from data processing based on interviews using the NVIVO 12 application, we can describe it in table 1.2. The percentage of supporting and inhibiting factors felt by each sector in the Simeulue Regency Regional Financial Management Agency is as follows:

Table 1.2
Supporting Factors for the Implementation of SIMDA Finance Simeulue Regency

Supporting Sector	Software	Leader Commitment	Network	Hardware	Impelementing Attitude
Budget	11.49%	13.07%	4.67%	5.54 %	5.52%
Treasury	11.99%	4.94%	6.33%	9.63 %	4.54%
Revenue	2.11%	3.88%	3.58%	-	2.58%
Aset	11.60%	5.88%	1.70%	-	3.81%
Accounting	22.82%	2.83%	6.38%	5.54 %	3.71%
Total Persentasi	60.01%	30.60%	22.66%	20.71%	20.16%

Table 1.3
Factors Inhibiting the Implementation of SIMDA Finance Simeulue Regency

Inhibiting Sector	Software	Human Resource	Network	Hardware	Implementing Attitude
Budget	5.55%	8.23%	3.28%	-	5.13%
Treasury	-	11.25%	5.89%	-	2.95%
Revenue	21.36%	10.30%	3.30%	3.92%	-
Asset	2.85%	8.23%	3.58%	2.68%	-
Accounting	0.76%	10.03%	3.95%	4.32%	-
Total Persentasi	30.52%	48.04%	20.00%	10.92%	8.08%

From the tables presented above, it can be described that the factors that are inhibiting and supporting in each field in BPKD Simeulue Regency are as follows:

1. Software

If seen in Table 1.2, it can be concluded that the sector that has benefited a lot from SIMDA Finance is the accounting sector, in the accounting sector all activities from the beginning of budgeting planning to implementation are consolidated. The working time used in daily operations is shorter, because by inputting automatic transactions, these transactions are already included in the regional financial statements, without being calculated and created manually. The format of the reports presented is complete in accordance with government accounting

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standards and can be adapted to the required reports that are usually requested by interested parties. In addition, SIMDA Finance can divide authority based on the user and password and detect access to the SIMDA Finance application for users or operators of SIMDA Finance according to its function and user id in order to reduce misunderstandings between users in the event of an input error or misuse of the authority of SIMDA Finance users. One of the functions of the accounting field is to find and correct errors in the SIMDA Finance database at BPKD, with SIMDA Finance the accounting field is easier to find and make corrections due to system processing errors (system errors) or errors in user input (human error) due to complete presentation. transactions and there are formats produced by SIMDA Finance that can help the reconciliation process and transaction correction take place, with this convenience the accounting field can present accurate and accountable financial reports.

The treasury sector in its daily work operations also relies a lot on SIMDA Finance because all supporting documents for disbursement come from SIMDA Finance .Control on disbursement to match the budget has been automatically controlled in the system with control documents as system information. Transactions that have been inputted will automatically be processed into financial information and financial reports. Assistance from BPKP through forums on social media or direct contact through the SIMDA clinic makes it easier for users to solve problems that exist in SIMDA Finance.

In the field of SIMDA-Finance assets it is needed to support SIMDA BMD (Regional Owned Goods) in accommodating accounting policies, usually the Asset sector requires capital expenditure per transaction on SIMDA Finance which is also equipped with the contract number used in the transaction. SIMDA Finance which records and classifies capital expenditures for all SKPKs, so that it can be the basis for the asset sector in calculating additional assets, with SIMDA Finance, capital expenditures have been classified automatically.

In making the Simeulue Regency APBD, the budget field uses the SIMDA Finance application fully. In preparing the budget, the budget sector must follow the regulations issued by the central, provincial or district regulations, which are usually in the form of updating the account and activity codes, general cost standards, or the percentage of financing activities from sources and, based on this, the budget sector is very important. feel support from BPKP as a developer who always tries to update the financial SIMDA application so that it can accommodate new regulations that are issued and is always willing if the District SIMDA task force is consulted. To complete the shortcomings that arise in the journey of implementing SIMDA Finance, BPKP uses supporting software for SIMDA Finance such as SQL Server for databases, Crystal reports for report formats, Ringanda with several tools created by the SIMDA BPKP task force to support reports that have not been accommodated or have errors. system, SIMDAtoDJP to transfer data online. SIMDA Finance plays a very important role in the performance of regional financial management, the information produced is in accordance with applicable laws and regulations.

The revenue sector uses SIMDA Finance only to consolidate local revenue with the Simeulue Regency financial statements. By inputting Proof of Receipt (BP) and Certificate of Deposit (STS) on SIMDA Finance which has been formatted in accordance with Government Accounting Standards, by simply inputting BP and STS transactions the report can automatically be presented and classified properly.

Table 1.3 shows the highest income sector that feels the obstacles of SIMDA Finance as software. The revenue sector uses SIMDA Finance only to consolidate financial statements. For daily use, the income sector uses SIMPATDA (Regional Revenue Management Information System) which is not integrated with SIMDA Finance, therefore the revenue sector must manually input again for each income transaction to SIMDA Finance. In addition, another obstacle in using SIMDA Finance for the revenue sector is the lack of integration of SIMDA Finance with the Regional Treasury at Bank Aceh which causes several problems. Such as the problem of the regional revenue data input process which is hampered due to having to wait for regional treasury reconciliation. This cash reconciliation must be carried out due to unclear

information from the depositors to the regional treasury of Bank Aceh, one of which is deposits at Bank Aceh whose deposit slips are not submitted to the SKPD of the collector so that the SKPD of the collection of deposits is not identified. good so that the information provided is less accurate and requires additional processes such as reconciliation. This less integrated system also results in deposit errors whose information cannot be stored properly by the system. Errors that often occur such as date validation errors and also errors in nominal entry, which in the end can be more or less.

The next budgeting sector that sometimes feels obstacles when using SIMDA Finance, these obstacles occur because the central government often issues new regulations that must be immediately implemented in budgeting. If there is a new regulation and BPKP is late in updating its application, it will hamper the operation of SIMDA Finance in the budget sector

The asset sector does not use SIMDA Finance too much because the asset sector uses the SIMDA BMD application, these two applications have not been well integrated in the use of SIMDA Finance and SIMDA BMD, as the software that supports the work of these two SIMDAs is not integrated, the integration of SIMDA Finance with SIMDA BMD causes repetitive input of capital expenditures from SIMDA Finance to SIMDA BMD, and inputting of asset mutation journals from SIMDA BMD to SIMDA Finance. This causes the processing time needed to be longer, besides that, SIMDA Finance with the SIMDA BMD application still has problems such as mapping that is not appropriate, so there must be manual notes to explain it.

2. Leader Commitment

The commitment of leaders in Simeulue Regency is one of the factors supporting the successful implementation of SIMDA Finance.

In Table 1.2, it can be seen that the five sectors agree that the commitment of the leaders in Simeulue Regency is one of the supporters of the implementation of SIMDA Finance. It is the top management who regulates and decides on the development of SIMDA Finance such as using cloud technology, selecting competent people on the SIMDA task force, approving coordination or technical guidance if there are problems with SIMDA Finance that are not resolved or making other policies that support the implementation of SIMDA Finance optimally.

3. Network

The network that will be discussed here is the internet network available in Simeulue Regency and also the cloud storage network where the database is maintained.

For the internet network, there are some users of SIMDA Finance who consider the internet network to be a supporter of SIMDA Finance, but there are others who consider it an obstacle to the implementation of SIMDA Finance. This can be illustrated from Table 1.2 it can be seen that the opinions of the three fields can be summarized that the internet, especially in the BPKD of Simeulue Regency, is very good, using an indhome telkom with optical cable that has a stable network and the internet network in the BPKD of Simeulue Regency is a factor that strongly supports the implementation of SIMDA Finance.

Table 1.3 describes opinions from several fields that describe BPKD as SKPD that consolidates financial management and reporting from existing SKPDs, but it will still be hampered if there are several SKPDs that cannot be reached by the SIMDA Finance internet network. More sectors that are not covered by the internet network in their sector. This uneven internet network infrastructure also disrupts SIMDA Finance cloud operations in Simeulue district. if you look at graph 1.1, all fields agree that cloud computing is a supporting factor for the implementation of SIMDA Finance. Cloud computing functions to store SIMDA Finance databases provided by third parties, these third parties ensure database security from viruses that will damage SIMDA Finance databases, hackers, fires or natural disasters and the required financial information can be accessed anytime and anywhere.

The use of the cloud for SIMDA Finance is very helpful in treasury operations, SIMDA Finance can be accessed on all computers or Android without having to be installed enough with an

internet network, so that the time used can be more efficient. Access financial information anywhere without having to come to the BPKD.

The budget department said that the costs incurred by using SIMDA Finance cloud-based are less, only paying monthly or annual fees to vendors, compared to using LAN, WAN or Mikrotik networks which require quite large network and computer server maintenance costs.

The asset and revenue sectors benefit from cloud computing because it helps operators to work anywhere, anytime without requiring too high a computer specification.

4. Hardware

In BPKD Simeulue Regency the hardware is considered by most users to be sufficient to support the implementation of SIMDA Finance, as we can see in Table 1.2 the treasury sector with a percentage of 9.63%, feels that hardware is a supporter of SIMDA Finance. Supporting hardware for SIMDA Finance in the treasury sector is the availability of computers with Intel Core i3 specifications for treasury staff, to prevent disruption of disbursement activities in the treasury sector on several vital computers installed by UPS to protect treasury operations in the event of a sudden power failure. To print SP2D as a shopping disbursement document, a special Epson LQ-2190 ESC/P2 printer is needed, which can be set according to the needs of SP2D paper and reports that require a longer paper setting.

The accounting sector with a percentage of 5.54%, feels that hardware in Simeulue Regency is a supporter of SIMDA Finance implementation, in the accounting field the number of computers available is sufficient and has high specifications so that it speeds up users in accounting to access SIMDA Finance.

Users in the budget sector revealed that in Simeulue Regency the surrounding environment where the database server is placed or commonly called storage equipment, has been placed in a separate room with fire safety equipment such as fire poison available in the rung and the server room should use AC so that the database server is not fast. hot. He also stated that the device or hardware is standard with a Core I3 computer or laptop for clients, while the server must have a minimum of 16 Giga RAM and above, large data storage space, hold to always stand by and have a network control system so that it can find out which client computers are currently running. accessing or restricting clients from accessing, has been fulfilled at BPKD Simeuleu Regency.

As we can see in Table 1.3, there are three sectors that feel that hardware in Simeulue Regency still has problems, and from the three interviews, on average they have the same opinion that although at BPKD Simeulue Regency the availability of hardware is sufficient to facilitate operations at BPKD, but for Consolidating financial management requires hardware that can facilitate SKPD-SKPD as financial management and reporting entities. Barriers related to hardware in several SKPDs are the lack of available laptops, where in using these laptops you have to queue so that it hinders the operation of SIMDA Finance in these SKPDs. In addition, in some SKPD the computer specifications used do not meet the standards required in the operation of SIMDA Finance because there is no new procurement for computers in these SKPDs or also the user's lack of understanding in choosing the required computer specifications so that in using SIMDA Finance cloud on computers with these specifications must wait with a longer time or unable to open SIMDA Finance at all.

5. Implementing Attitude

Table 1.2 illustrates the five sectors agreed that in Simeulue Regency most of the implementers, especially the core ones such as the SIMDA Task Force, already have the same vision and mission, namely to carry out good financial management, who have a helpful personality, problem solving and have high motivation to always work. learn about new things.

In practice, the attitude of the implementer has also been an inhibiting factor that greatly affects the performance of SIMDA Finance, it can be seen in table 1.3, the attitude of the implementer which is a factor inhibiting the implementation of SIMDA Finance in Simeulue Regency occurred in two fields in BPKD, namely the budget and treasury fields, that is, at one time there

was a core implementer who abused his authority to take advantage of himself, the executor held full authority who could change the budget according to his needs so that there was an improper disbursement, the person also used a server without antivirus on purpose which resulted in damage to the database due to a problem which does not please him. This damaged the financial management system at that time and greatly hampered the daily performance of the budget and treasury sector because it occurred during the current fiscal year which resulted in both sectors having to retrace the budget and treasury transactions that had been carried out.

6. Human Resources

Human resources in the field of financial management in Simeulue Regency already exist but are still very limited. As seen from Table 1.3 the results of interviews with five fields in the Simeulue BPKD, they agree that the factors that hinder the use of SIMDA Finance are the lack of competent human resources at the operator level in certain SKPDs, especially sub-districts which are a bit far from the city center, many of them are still unfamiliar with computer technology, so that in financial management through SIMDA Finance, they must be fully accompanied by the SIMDA Finance task force. According to the revenue sector, Human errors, such as STS inputted into SIMDA does not match the date of deposit, HR does not understand the correct input process, operators are sometimes incorrect in classifying income and the account code is a problem that often occurs in the revenue sector.

In the asset sector, he expressed "another obstacle that often occurs is the error in inputting the contract number on SIMDA Finance which causes misstatement of assets and receivables in the asset sector".

In addition, according to sources from the treasury sector, "the treasury sector, especially the human resources involved, is still weak in the process of managing regional finances in understanding the regulations relating to regional finance, so that often what and how what has been done turns out to be wrong either by the Inspectorate or BPK (Financial Audit Board), such as PFK calculation errors and cash administration which is still often the difference due to cash management is still inputted manually and not real time so that it takes human resources with good financial analysis and management skills ". In addition, the lack of good communication between the fields concerned with BPKD or between users in SKPD sometimes also becomes an obstacle to the implementation of SIMDA Finance, for example if there are problems in the operation of SIMDA Finance, users who have problems do not try to communicate or follow up directly between other users concerned so that the problem is allowed to drag on.

Human resources who have IT and accounting competencies are needed in operating SIMDA Finance, because competent human resources can know and present different reports as required by interested parties.

CONCLUSION

Based on the discussion, it can be concluded that the factors that influence the implementation of SIMDA Finance are software, hardware, network, commitment of leaders, attitude of implementers and human resources. The supporting factors for the implementation of SIMDA Finance include software, hardware, network, commitment of leader and attitude of Implementer.

From the description above, it can be concluded that SIMDA Finance as an information system has been implemented well, it can be seen from the results of the BPK-RI examination which states that Simeulue Regency has been able to present Unqualified Reports using SIMDA Finance, even though it has been carried out well, the implementation of SIMDA Finance is still experiencing some significant obstacles that greatly affect the process of implementing the

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Financial SIMDA so that it is still not enough to say that the implementation of the Financial SIMDA has been running effectively.

To integrate the regional treasury with the SIMDA Finance, the Simeulue Regency BPKD should conduct a comparative study with the government which has integrated the SIMDA Finance with its regional treasury in real time and coordinate with BPKP as a developer and Bank Aceh as a partner in managing regional treasury.

To improve and equalize the capabilities of HR SIMDA Finance users, it is better to hold training at least once a year, during the training it is better to do more hands-on practice, so that problems that usually arise in using SIMD Finance can be solved together and can share knowledge with other participants.

For the lack of computers in certain SKPDs and internet network infrastructure, the commitment of local government leaders in this case is supervised by BPKD to facilitate the improvement of infrastructure and infrastructure that supports SIMDA Finance.

To detect and prevent implementing persons from abusing their authority, routine control is needed from the budget sector, especially as the person in charge of the local government budget and by using a third party as a data store, such as the SIMDA cloud used by the Simeulue regional government at this time has greatly helped keep the database out of hand. the hands of irresponsible Financial SIMDA implementers.

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