

Implementation of local government information system: evidence from BPKAD in West Sumbawa Regency

Eka Puspitasari¹, Rr. Sri Pancawati Martiningsih², Nurabiah³

^{1,2,3}Faculty of Economics and Business, University of Mataram, Indonesia

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ABSTRACT

This study aims to determine how the implementation of the Local Government Information System (SIPD) in the framework of the expenditure administration process at the Regional Asset and Financial Management Agency (BPKAD) in West Sumbawa Regency. This study used a descriptive research method with a qualitative approach. Data were collected through observation, interviews, and documentation. The informants in this study were the Head of the Treasury Section, the Head of the Shopping Administration Subdivision, and the Financial Verifier of the Expenditure Administration Subdivision. Local Government Information System (SIPD) in the process of administering expenditures using the Edward III model in the form of communication, resources, dispositions, and bureaucratic structures has not run optimally. Communication and coordination between authorities still have obstacles. As a result, it can hinder the process of administering spending, but the information provided by policymakers has been consistent and clear. Judging from the resource factors, both human resources, authority, and information are sufficient, but there are still constraints on facility resources because SIPD is not perfect and is still in the development stage. The unavailability of incentives for SIPD implementers is expected to spur enthusiasm for the implementation of SIPD, there is a Standard Operational Procedure (SOP) for the use of SIPD. The results of this study are expected to have implications regarding policy implementation based on George C. Edward's theory that the information system used can affect the level of performance and productivity of employees and organizations. And it is hoped that the results of this research can be used as evaluation material for local governments.

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Corresponding Author:

Eka Puspitasari

Departemen of Accounting

Mataram University

Jl. Majapahit, No. 62, Gomong, Kec. Selaparang, Kota Mataram, Nusa Tenggara Barat

Email: ekapuspitasari365@gmail.com

1. INTRODUCTION

Local governments have an obligation to utilise information technology in order to facilitate the process of managing financial data, this is a form of implementing local government financial accountability. Based on Law Number 23 of 2014 concerning Regional Government Articles 391 and 395 that local governments are required to provide local government information consisting of regional development information and regional financial information. Therefore, the Ministry of Home Affairs affirmed Law Number 23 of 2014 by issuing Permendagri Number 70 of 2019 concerning Regional Government Information Systems (SIPD) and revoking Permendagri Number

98 of 2018 concerning Regional Development Information Systems. Based on Permendagri Number 70 of 2019, the Regional Government Information System (SIPD) is the management of regional development information, regional financial information, and other interconnected regional government information to be utilised in the implementation of regional development (Permendagri Number 70 of 2019).

The Local Government Information System (SIPD) plays a role in providing information to the public on the implementation of local government so as to produce interconnected or integrated local government information services and improve accountable and efficient governance. The existence of SIPD can help improve efficiency in the planning and budgeting process, and make it easier for the central and regional governments to supervise the implementation of government planning (Bappeda Bali, 2019)

The Ministry of Home Affairs through the Directorate General of Regional Development (Bangda) launched SIPD through the Socialisation of Permendagri Number 70 of 2019 on 28 December 2020. Data in 2021 shows that all provinces in Indonesia, namely 34 provinces, have implemented SIPD. However, not all districts/cities have implemented SIPD. A total of 397 (91.33%) districts in Indonesia have implemented SIPD and 87 (93.55%) cities have implemented SIPD (Directorate General of Regional Development, 2022). One of the provinces where all districts/cities have integrated SIPD is West Nusa Tenggara Province.

The implementation of policies on the Local Government Information System (SIPD) still has many obstacles in its operation, such as network constraints, data input that is still carried out manually, limited Human Resources, and so on (Fahzura & Najamudin, 2022). Likewise, what happened in West Sumbawa Regency, the implementation of the Regional Government Information System (SIPD) at the Regional Financial Management Agency (BPKD) of West Sumbawa Regency in 2021 still experienced obstacles, as stated by Nurdin Rahman as the Head of BPKD, that in documenting the budget journey there are still difficulties because there are still deficiencies in the management of the system. To handle this problem, the Regional Financial Management Agency (BPKD) as a regional treasury agency must use two applications, namely the Regional Government Information System (SIPD) and the Regional Management Information System (SIMDA) (BPKD Sumbawa Barat, 2021)

The Regional Government Information System (SIPD) at the Regional Financial and Asset Management Agency of West Sumbawa Regency is used in the planning, budgeting, administration, and accounting processes. One of the administration processes is the verification of payment orders (SPM) and fund disbursement orders (SP2D). In the subfield of expenditure administration, the implementation of the Local Government Information System often experiences errors or disruptions and if an error occurs during the verification process, it must be reported to the Ministry of Home Affairs Data and Information Centre (Pusdatin) so that it must wait for a response from the centre. This causes delays in the salary payment process and other payments.

The research that supports the implementation of the Local Government Information System (SIPD) as conducted by (Balqis et al., 2021), (Nasution & Nurwani, 2021), (Wurara et al., 2020) and (Irwan, 2022). Research conducted by Balqis et al., 2021 concluded that the implementation of SIPD in the West Aceh District Government only provided socialisation, resulting in incomprehension for SIPD users. Research conducted Nasution & Nurwani, 2021 states that the implementation of the Local Government Information System (SIPD) still has many obstacles, but with adequate human resources and financial resources, this helps the obstacles that occur during the operation of SIPD. Then research from Wurara et al., 2020 SIPD is Indonesia's one data system, this is one of the causes of the delay in the central response if there are problems in the Regional Work Unit (SKPD). In Irwan, 2022 found inhibiting factors in the implementation of the Regional Government Information System (SIPD), namely limited facilities and infrastructure, data entry is still manual, often experiencing network constraints.

This research is strengthened by the theory put forward by George C. Edward or Edward III about policy implementation. Implementation is the stage where a policy is implemented optimally and can achieve the policy objectives themselves Wurara et al., 2020 In Edward III's view, it asserts that in the implementation study, the prerequisites for policy implementation and the main factors in the success of policy implementation are first known. The relationship between this

research and Edward III's theory, namely 1) Communication. Through this indicator, researchers can find out the success of SIPD policy implementation whether the communication between communicators and communicators or between communicators and communicators has gone well, so that there is no miscommunication and other unwanted things. 2) Resources. This indicator looks at how the existing resources at BPKAD West Sumbawa can support the implementation of SIPD policies, by paying attention to whether it is from competent human resources or still lacking, then adequate budget resources, facility resources that help facilitate the implementation of SIPD policies, and clear authority and information resources. 3) Disposition. This indicator discusses how the attitude of the implementor in this case is the SIPD user at BPKAD West Sumbawa. and 4) Bureaucratic structure, this indicator looks at how the organisational structure at BPKAD West Sumbawa influences the implementation of SIPD and sees whether the division of tasks and responsibilities has been carried out in accordance with the policy (Widodo, 2021).

Based on the previous research that has been described, the researcher concluded that there were inconsistencies in the results of previous studies, this attracted researchers to conduct research on the Local Government Information System (SIPD). This research seeks to see how the implementation of policies on Regional Government Information Systems at the Regional Financial and Asset Management Agency (BPKAD) of West Sumbawa Regency in carrying out the expenditure administration process. However, it will also explain in detail the obstacles and efforts made to overcome the problems encountered when using SIPD in the Subdivision of Expenditure Administration of the Regional Financial and Asset Management Agency of West Sumbawa Regency.

2. RESEARCH METHOD

This study uses descriptive research methods with a qualitative approach. Descriptive research method is research that aims to understand and interpret the subject and provide all the symptoms that appear and interpret what is behind the symptoms (Harahap, 2020). Qualitative research is research that is used to determine the value of independent variables, either one or more variables without making comparisons, or connecting between a variable with another variable.

The method used by researchers in collecting data is through interviews and also other supporters in the form of observation and documentation. Interviews are question and answer activities with someone who aims to get information or opinions about a matter or problem, exchange of information, opinions or experiences of one person to another (Arismunandar, 2013). Interviews were conducted directly with the Head of the Treasury Section of the West Sumbawa Regency Regional Financial and Asset Management Agency, the Head of the Expenditure Administration Subdivision of the West Sumbawa Regency Regional Financial and Asset Management Agency and the Financial Verifier of the West Sumbawa Regency Regional Financial and Asset Management Agency. The resource persons were selected because they were directly involved in the application of SIPD to the administration process. The interview used in this research is an in-depth interview, this interview technique uses open-ended questions, prioritising an ethical attitude towards the informants being studied. The data obtained are perceptions, opinions, feelings, and knowledge (Mekarisce, 2020). Observation is carried out so that researchers can directly analyse and systematically record the behaviour of individuals or groups to obtain a broad picture of the problem under study. In this case, the researcher observes the implementation of the Local Government Information System (SIPD). It is hoped that by making more in-depth observations it can provide data that is relevant to the research topic. Documents are data sources used to complement research, in the form of photos, voice recordings and videos when conducting interviews.

After the field data is obtained, the next step is data analysis. Qualitative data analysis is the process of searching for data and systematically compiling data obtained from interviews, field notes, and documentation, by organising data into categories, breaking it down into units, synthesising, compiling into patterns, ending with making conclusions, so that it is easily understood by oneself and others (Saleh, 2017). In this study, the data analysis technique used was the model from Miles and Huberman in 2014 described by (Rijali, 2019) and (Saleh, 2017).

According to Miles and Huberman, there are several steps taken to analyse qualitative data, such as:

1. Data Reduction

Data reduction means summarising, selecting key things, focusing on important things, and looking for themes and patterns. Thus the data that has been reduced will provide a clearer picture, and make it easier for researchers to conduct further data collection, and search if needed (Saleh, 2017). The steps that can be taken to reduce data are as follows: (a) Selecting and summarising all data from the researcher's interviews with the interviewees, giving signs to make it easier to find keywords in the interview data. (b) Tracing and grouping the themes of the interview results according to the themes and sections determined by the researcher so that the interview results can be displayed systematically. (c) Repeatedly reading all interview data carefully and thoroughly to facilitate the determination and selection of words to be included.

First, the interview results obtained are summarized and then grouped based on factors in Edward III's theory, namely based on communication, resources, disposition, and bureaucratic structure. The results of the interview are made in a table based on the dimensions contained in the 4 (four) factors to make it easier for researchers to analyze or facilitate the determination or use of words to be entered.

2. Data Presentation (Display Data)

Data presentation is the process of presenting data in narrative form, in this step researchers describe the results of data findings in the form of sentence descriptions, charts, matrices, graphs, and networks by combining information arranged systematically, making it easier to find out what is going on and whether the conclusions are correct or not if necessary then re-analyse.

3. Conclusion Drawing

Although in the data reduction the conclusion has been drawn, it is not permanent, there is still the possibility of addition and subtraction. So, at this stage the conclusion has been found in accordance with the data evidence obtained in the field accurately and factually. Starting with data collection, data selection, data triangulation, data categorisation. Data description and conclusion drawing. The data obtained from interviews and observations are presented with firm language to avoid bias. Thematic categorisation was conducted, then presented in the parts of the data description that were deemed necessary to support the research questions. Conclusions were drawn using inductive techniques without generalising one finding over another.

3. RESULTS AND DISCUSSIONS

Public policies that have been made will be useful if implemented, this is why policy implementation is the most important aspect in the policy process. A policy must be implemented in order to have the desired impact or purpose. Implementation is seen as a process of interaction between a set of objectives and actions capable of achieving policy objectives. In the implementation of policy actors, organizations, procedures, and techniques are used jointly and simultaneously.

Based on theory implementation, policy implementation is a crucial process because no matter how well-prepared and planned a policy is, its implementation will not realise its objectives. Vice versa, no matter how well prepared and planned the policy implementation is, if the policy is not formulated properly, the policy objectives cannot be achieved. Therefore, to achieve policy objectives, policy formulation and implementation must be well prepared and planned. Edward III's implementation evaluation states that there are four crucial variables in implementation, namely communication, resources, disposition, and bureaucratic structure (Widodo, 2021). These four factors operate simultaneously and interact with each other.

The interaction between these factors can be illustrated as shown in the figure below:

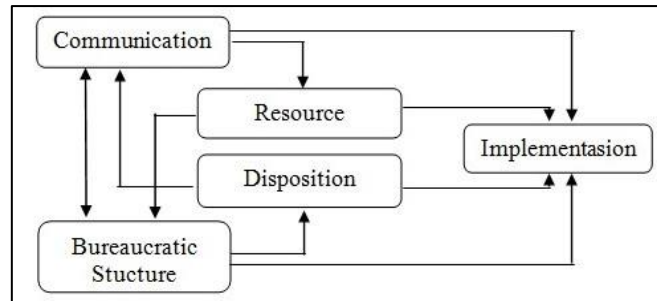


Figure 1. Implementation Model of Edward III Theory

3.1 Communication

Communication is the process of conveying information from communicator to communicant. Information needs to be conveyed so that policy actors can know what they must prepare and do to implement the policies given so that policy goals and objectives can be achieved as expected. Policy implementation will be effective if those who implement decisions know what they have to do. The dimension of communication in the implementation of the Regional Government Information System (SIPD) policy is determined from several elements contained in communication, namely the dimension of information transformation (*transmission*), the dimension of *clarity* and the dimension of consistency (Widodo, 2021)

Information transformation is a major factor in terms of policy implementation communication. A good communication channel will result in a good implementation as well. Often there is a problem in channeling communication, namely misunderstanding (miscommunication), so that what is expected is distorted in the middle of the road. Transmission in the implementation of the Regional Government Information System (SIPD) in the expenditure administration process of the West Sumbawa Regency Regional Financial and Asset Management Agency is in the form of delivering or sending information from the policy maker to the policy implementer.

Communication transformation in the implementation of the Regional Government Information System (SIPD) is at the beginning of the order to use SIPD and how to use SIPD for financial management at the Regional Financial and Asset Management Agency of West Sumbawa Regency given by the Ministry of Home Affairs. In addition, information transformation also occurs when there are obstacles in using the Regional Government Information System.

The information provided by policy makers to policy implementers must be clear so that they know what the intent, purpose, and objectives as well as the substance of the policy provided in this case is the Regional Government Information System (SIPD). In the implementation of the Local Government Information System, the information provided by the policy maker can support the implementation or use of the Local Government Information System (SIPD). Information related to the rules and guidelines regarding the Regional Government Information System (SIPD) is provided virtually, one of which uses the zoom application.

Besides being clear, the information provided must also be consistent. If the information provided changes, it can cause confusion for policy implementers. Therefore, consistency must also receive attention in communication. Consistency in the implementation of the Regional Government Information System (SIPD) can be seen from the regulations provided, namely the link between Permendagri Number 70 of 2020 concerning Regional Government Information Systems (SIPD) and Permendagri Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management.

3.2 Resources

Resources are one of the most important aspects in the implementation of the Local Government Information System (SIPD), because no matter how clear and consistent the provisions or rules of a policy are, if the resources are inadequate or the human resources or implementers are not competent, it will affect the success rate of SIPD implementation (Dione & Faradina, 2020). Indicators used to see the extent of successful policy implementation based on

resources, namely: human resources, budget resources, equipment resources, information resources and authority.

Human resources are very important in implementing SIPD. There are often unsuccessful implementations due to inadequate and incompetent human resources in their fields (Balqis et al., 2021). Based on the results of research conducted by researchers at the Subdivision of Expenditure Administration, it shows that human resources are competent in carrying out their duties. Even though the Local Government Information System (SIPD) is relatively new, the existing human resources can support the expenditure administration process. This is also supported by training or training to help staff understand how the administration process uses the Local Government Information System (SIPD).

Resources that affect the effectiveness of policy implementation, apart from human resources, are funds (budget resources) needed to finance the operationalisation of policy implementation. Limited budget (financial) resources can affect the success of policy implementation. In the Subdivision of Expenditure Administration, budget resources that can support the successful implementation of the Regional Government Information System (SIPD) are sufficient, this can be seen from the existing equipment and also the training held to be able to support the quality of human resources in using the Regional Government Information System (SIPD).

From the results of the interview with the head of the Subdivision of Expenditure Administration that the existing budget is well budgeted so that it can be sufficient to support the implementation of the Local Government Information System (SIPD). In addition to human resources and budgets, there are also facility resources that can support the implementation of the Local Government Information System. Procurement of appropriate facilities will support the successful implementation of the Local Government Information System (SIPD). The limited facilities and equipment needed in the implementation of the Regional Government Information System (SIPD) can hamper the expenditure administration process at the Regional Financial and Asset Management Agency of West Sumbawa Regency.

The facilities in the Subdivision of Expenditure Administration are sufficient to support the implementation of the Regional Government Information System (SIPD) in the expenditure administration process such as the availability of computers used by each staff, high-speed and stable internet networks, and other supporting facilities. The Local Government Information System (SIPD) is a web-based system, which can be accessed via computers, laptops, mobile phones, and other devices. However, the expenditure administration process still cannot be done using a mobile phone, it can only be accessed.

Although the Regional Government Information System (SIPD) is web-based, the expenditure administration process cannot be processed using a mobile phone, it can only be accessed. In addition to human resources, budget resources and equipment resources, there are also other factors that influence the implementation of the Local Government Information System (SIPD), namely information resources and authority. Information resources and authority are important factors in the implementation of the Local Government Information System (SIPD). Because relevant and sufficient information relating to how the implementation of the Local Government Information System (SIPD).

Information resources provided by the policy provider, in this case the Ministry of Home Affairs, that the information provided can assist in the Implementation of the Regional Government Information System (SIPD) in the expenditure administration process. The implementation of the Local Government Information System (SIPD) in the expenditure administration process is going well, because the information that can help in the administration process is sufficient, such as the existence of SOPs provided by policy makers related to the use of the Local Government Information System. In addition to the SOP on the use of SIPD, there are also technical guidance that has been held.

3.3 Disposition

The success of policy implementation is not only determined by the extent to which policy actors (Implementors) know what to do and are able to do it, but also determined by the willingness

of policy actors to have a strong disposition towards the policies being implemented (Widodo, 2021). Disposition is the willingness, desire, and tendency of policy actors to implement policies in earnest so that policy objectives can be realised. Disposition will arise among policy actors, when it will benefit not only the organisation, but also themselves. They will know that the policy will benefit the organisation and themselves, if they have enough knowledge (cognitive) and they really explore and understand it (comprehension and understanding). Knowledge, deepening, and understanding of this policy will lead to acceptance, neutrality, and rejection of the policy. The behavioural tendencies or characteristics of policy implementers play an important role in realising policy implementation in accordance with the objectives or targets.

The attitude of policy implementers will greatly affect policy implementation. From the results of the interviews, it shows that the implementers showed a good attitude towards the process of administering expenditure using the Regional Government Information System (SIPD). Because the Regional Government Information System (SIPD) is a new system so it must adapt to using it, even so the policy implementers continue to use this Regional Government Information System (SIPD) while learning to use it.

One of the techniques suggested to overcome the attitude problems of policy implementers is to manipulate incentives. Basically, people move based on their own interests, so manipulating incentives by policy makers affects the actions of policy implementers. By adding certain benefits or costs, it may be a motivating factor that makes implementers carry out orders properly. This is done in an effort to meet personal or organisational interests.

Based on the results of the interview, it is known that in the Subdivision of Expenditure Administration of the Regional Financial and Asset Management Agency of West Sumbawa Regency, the incentives provided are incorporated in the Employee Income Supplement (TPP). Additional Employee Income can be given based on workload, work performance, working conditions, professional scarcity, and/or other objective considerations. With the TPP, it is possible to improve the quality of policy implementers.

Based on the results of interviews conducted by researchers, the attitude of implementers in implementing the Regional Government Information System (SIPD) was responded well by policy implementers. In this case, the policy implementers carry out their duties and responsibilities in accordance with the authority that has been given previously. Because when the policy implementer has a rejecting nature, it will cause the process of expenditure administration to not run effectively. It can be said that there are no obstacles in the disposition factor.

3.4 Bureaucratic Structures

Even though the resources to implement a policy are sufficient and the implementors know what and how to do it, and they have the desire to do it. However, policy implementation may still be ineffective due to deficiencies in bureaucratic structure. This bureaucratic structure covers aspects such as organisational structure, division of authority, relationships between organisational units within the organisation concerned, and organisational relationships with outside organisations and so on. Therefore, the bureaucratic structure includes the dimensions of fragmentation and standard operating procedures that will facilitate and uniform the actions of policy implementers in carrying out their duties (Widodo, 2021).

Bureaucratic structure relates to the suitability of the bureaucratic organisation that hosts public policy implementation. The challenge is how to avoid bureaucratic fragmentation because this structure makes the implementation process much more effective. In Indonesia, there is often ineffectiveness in policy implementation due to the lack of coordination and cooperation between state and government institutions (Putra, 2018).

The bureaucratic structure owned in implementing the Regional Government Information System (SIPD) in the Subdivision of Expenditure Administration of the Regional Financial and Asset Management Agency of West Sumbawa Regency is well available. The bureaucratic structure in the Subdivision of Expenditure Administration consists of the Head of the Subdivision of Expenditure Administration and the Financial Verifier.

The task of the financial verifier is to assist the subfield head in the financial verification process. Each verifier has its own responsibility to verify the finances of different Regional

Organisations (OPD). This is done so that the verification process can be carried out effectively and efficiently. One of the important bureaucratic structure aspects of every organisation is the use of Standard Operating Procedure (SOP). SOP is a routine planned procedure or activity that allows employees or (policy implementers such as apparatus, administrators, or bureaucrats) to carry out their activities on a daily basis in accordance with predetermined standards (Yuanitas et al., 2022).

From interviews conducted with the head of the Subdivision of Expenditure Administration of the Regional Financial and Asset Management Agency of West Sumbawa Regency that in the process of expenditure administration using the Regional Government Information System (SIPD) there are modules that are used as a reference for using the Regional Government Information System (SIPD). With the existence of this module, it can help the expenditure administration process. In addition, there is also an SOP on Quality Quality Control (DATUNTAS) which is used to process activities in the expenditure administration subfield.

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4. CONCLUSION

The researcher concluded that the implementation of SIPD in the Subdivision of Expenditure Administration of BPKAD West Sumbawa Regency in the expenditure administration process using Edward III's theory which consists of 4 main factors, namely communication, resources, disposition, and bureaucratic structure. Based on the first factor, communication consists of transformation, clarity and consistency. Information provided by the policy provider, in this case the Ministry of Home Affairs, to policy implementers, namely staff at the Subdivision of Expenditure Administration, information provided can be through letters or by holding technical guidance (Bimtek) related to the implementation of SIPD. The information provided can support the implementation of SIPD and each information conveyed has a relationship with the previous information. The obstacle in communication is that because SIPD is used by all Regional Apparatus Organisations (OPD) and Regional Apparatus Work Units (SKPD) in Indonesia, when communicating with Pusdatin Kemendagri, the policy implementer must wait a long time for a response from Pusdatin Kemendagri. Efforts made only wait for a response from Pusdatin Kemendagri even though the response is the next day.

The second factor after communication is resources. Resources consist of human resources, budget resources, equipment resources, and information resources and authority. Human resources (staff) in the Subdivision of Expenditure Administration can support the implementation of SIPD in the expenditure administration process and to improve staff performance using SIPD, technical guidance is held. Existing budget resources are well budgeted so that they can be sufficient. Equipment resources in the implementation of SIPD are computers, laptops, wifi, and so on. Information resources provided by the Ministry of Home Affairs can support the implementation of SIPD. Barriers or obstacles in resources are that there are still frequent errors or disruptions when using SIPD, even when accessing SIPD there are still problems. Efforts that can be made are to contact the Ministry of Home Affairs Pusdatin because the data is centralised.

Disposition also affects the implementation of the Local Government Information System (SIPD). Judging from the policy actors in the implementation of SIPD, the policy actors accept SIPD, this can be seen by the willingness to learn more about this SIPD. Incentives for each employee in the Subdivision of Expenditure Administration are included in the Employee Income Supplement (TPP). There are no obstacles in this disposition factor, it's just that it still needs adaptation for the implementation of the Local Government Information System (SIPD). So that to improve the ability to use the Regional Government Information System (SIPD) is by holding Technical Guidance (Bimtek) or training on the Regional Government Information System (SIPD).

The last factor that influences the implementation of the Regional Government Information System (SIPD) is the bureaucratic structure. The structure of the implementing organisation in the Subdivision of Expenditure Administration is quite clear with the division of responsibilities of each staff to verify each SKPD. There is a Standard Operating Procedure (SOP) for the implementation of the Regional Government Information System (SIPD) which is used as a guideline in the expenditure administration process. Because the Regional Government Information System (SIPD) is a new system, the supervision is more towards pro-active policy implementers to convey obstacles related to the use of the Regional Government Information System (SIPD). Regarding the bureaucratic structure of the implementation of the Local Government Information System (SIPD), there are no obstacles in it and there are no efforts or solutions.

Theoretically, the results of this study are expected to provide broad implications regarding policy implementation based on the theory of George C. Edward or known as Edward III Theory. Edward or known as Edward III Theory. Where the more effective the information system used by staff in the Subdivision of Expenditure Administration of the Regional Financial and Asset Management Agency of West Sumbawa Regency, namely the implementation of the Regional Government Information System (SIPD), it will affect the level of performance and productivity of employees and organisations. The results of this study are also expected to be used as comparative material and able to apply theory, especially in the field of local government information systems in the process of administration of expenditure that is connected in one system. The results of this study are also expected to be used as reference material in conducting similar research.

Practically, it is hoped that this research can be used as evaluation material for local governments in general and the Subdivision of Expenditure Administration of the Regional Financial and Asset Management Agency of West Sumbawa Regency in particular regarding the implementation of Regional Government Information Systems in the expenditure administration process. In policy terms, the results of this study are expected to be used as input and evaluation material to make policies for local governments in the form of Regional Regulations (Perda) specifically regarding the implementation of the Regional Government Information System (SIPD).

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