

**FINANCIAL REGIONAL MANAGEMENT INFORMATION
SYSTEM (SIMDA)**

**(Study On Policy Implementation Based On Regional
Regulation Number 2 Of 2015 Concerning The Mains Of
Regional Financial Management In Regional Financial And
Asset Management Agencies
East Kutai District)**

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ABSTRACT

The Regional Financial Management Information System (SIMDA) functions to assist local governments in implementing regional financial management, compiling effective and efficient financial reports, storing financial data for other management purposes, presenting accurate information that will be used by report users, and facilitating the auditing process. However, in its application, several problems were still found, including the finding of financial implementers who made financial reports manually, and there were still delays in several work units in inputting the Financial SIMDA data, causing delays in overall reporting. Thus this research was conducted with the aim of describing and analyzing the implementation of the Regional Financial Management Information System (SIMDA) based on Regional Regulation Number 2 of 2015 at the Regional Financial and Asset Management Agency of East Kutai Regency; and aims to describe and analyze the supporting and inhibiting factors in the implementation of the Regional Financial Management Information System (SIMDA). By using a qualitative approach, this study concludes that the implementation of the Regional Financial Management Information System (SIMDA) based on Regional Regulation Number 2 of 2015 at the Regional Financial and Asset Management Agency (BPKAD) of East Kutai Regency is not optimal, mainly constrained by the existence of quality human resources inadequate infrastructure. However, there are factors that support the implementation of the Regional Financial Management Information System (SIMDA), namely a commitment from the leadership to strive to work well.

Keywords: *Regional Financial Management Information System (SIMDA), Regional Financial and Asset Management Agency, Public Policy Implementation.*

1. INTRODUCTION

Based on Government Regulation Number 56 of 2005 concerning SIMDA, a good financial management system is needed in the framework of regional finances that is accurate, timely, transparent and accountable. One of the uses of information technology in the practice of regional finance is realized in the form of a Regional Financial Management Information System (hereinafter abbreviated as: SIMDA Finance). SIMDA Finance is designed by the Financial and Development Supervisory Agency (BPKP), which is an information system that is built, developed and used to carry out the process of preparing the Regional Revenue and Expenditure Budget (APBD). BPKP in accordance with its function as an internal auditor and as a mandate for guidance in administering the Government Internal Control System (SPIP) in accordance with Government Regulation Number 60 of 2008 is to develop a Financial SIMDA with reference to statutory provisions and regional government financial management practices based on Permendagri Number 13 Year 2006 concerning Guidelines for Regional Financial Management.

However, based on the results of preliminary observations in the field, researchers still found several problems in the implementation of SIMDA Finance at BPKAD East Kutai Regency, among others, the level of ability of financial executors on the operationalization of the SIMDA Finance application system was still found, financial executors who made reports were still found. finance using a manual system through the Microsoft Excel application, and there are still delays in some work units in inputting data on the Financial SIMDA, causing delays in BPKAD financial reporting as a whole.

It's problem certainly shows that the implementation of SIMDA Finance in BPKAD East Kutai Regency is still not in accordance with the general principles of regional financial management which are managed in an orderly manner, obeying laws and regulations, are effective, efficient, economical, transparent, and responsible by paying attention to the principles of justice, appropriateness, and benefits for the community, as stated in the Regional Regulation of East Kutai Regency Number 2 of 2015 concerning the Principles of Regional Financial Management. Its the background of this problem, the researcher is interested in conducting a study with the title: Regional Management Information System (SIMDA) Finance (Study of Policy Implementation Based on Regional Regulation Number 2 of 2015 concerning the Principles of Regional Financial Management at the Regional Financial and Asset Management Agency of East Kutai Regency) .

2. LITERATURE REVIEW

Public policy implementation theory

a. Public Policy

Wisdom or policy actually has the same meaning which is rooted in the word "wise" which has a positive meaning "full of consideration before deciding or doing something". However, in English the words "wise" and "policy" or "wisdom" are the same as the words wise and wisdom so that it should not be an appropriate translation or equivalent for the word policy. Policy is a concept in political science. Policy (policy) is a collection of decisions taken by a political actor or group, in an effort to choose goals and ways to achieve that goal. In principle, those who make these policies have the power to implement them. Policy is the direction of action of an actor or a number of actors to solve a problem or problem (Anderson, in Nugroho D., 2009). Based on these opinions, policies are aimed at exploiting the potential as well as overcoming obstacles in achieving the stated goals.

b. Implementation of public policies

Implementation comes from an implement verb in English and is differentiated into implementation which comes from the verb to implement. According to Webster's Dictionary in Tachjan (2008: 29) which means carrying out / carrying out activities related to completing a job by using means or tools to obtain results. The implementation of policy in implementing a policy decision that has legal legality, can be in the form of laws, government regulations, executive decisions and others.

This decision is usually in the form of a program that refers to the problem being handled. These programs are executed to produce the desired changes. Furthermore, Daniel Mazmanian & Paul Sabatie (in Wahab, 1997: 123) explain the meaning of implementation by saying that understanding what actually happens after a program is declared valid or a focus of attention is formulated for policy implementation, namely events and activities that arise after the guidelines are passed. guidelines for

state policy covering both efforts to administer them to cause real consequences or impacts on society or events. Policy implementation contains a process of administrative and political action. Administrative processes can apply through organizations involved in policies that create a system, structure, procedures, and rules that implement policies to achieve goals. Meanwhile, the political process can be examined from which alternatives should be taken and which can be used to achieve the desired goals.

Broadly speaking, it can be said that the implementation function is to form a relationship that makes it possible for the goals or objectives of state policy to be realized as the end result (out comes) of the activities carried out by the government. Because the implementation function includes what is called a policy deliver system, which is a data delivery system for state policy delivery which usually consists of certain methods and means specifically designed to achieve goals and directed towards achieving the desired goals and objectives from the aspects that are desired. Other. The approach used in analyzing the implementation of financial SIMDA refers to the theory presented by George C. Edward III. According to Edward in Subarsono (2005:90) the implementation of public policy is influenced by four variables, namely communication, resources, attitudes and bureaucratic structure. The four variables are implemented simultaneously because they have a close relationship with each other.

Financial Regional Management Information System (SIMDA).

SIMDA financial computer application program is an application program aimed at assisting local governments in the management of their local finances. With this application, local governments can carry out regional financial management in an integrity, ranging from budgeting, administration to accounting and pelaaorannya. (Mitami, 2013). The Main Function of Simda Keuangan Implementation is, 1. Assisting the Local Government in carrying out regional financial management, namely budgeting, implementation and accountability. 2. Prepare financial statements more efficiently and accurately. 3. Storing financial data for other management needs. 4. Present accurate information effectively and efficiently that will be used by the report user. 5. Simplify the audit process for auditors by changing the manual audit procedure to Electronic Data Processing Audit.

3. METHODS

Type and Data source The type of data used in this study is qualitative. The data is an overview of the implementation of Simda Keuangan at the Financial and Asset Agency of East Kutai Regency. . In this study, the authors used primary data in the form of data obtained directly from research objects. While the secondary data used is from literatures, books with similar research titles and relevant previous studies.

The method used to analyze the data in this discussion is a descriptive method with a qualitative approach. This analysis method is used to describe the application of Simda Keuangan to the Financial and Asset Agency of East Kutai Regency by analyzing the inhibitory factors and supporting the application of SIMDA Finance, and The Quality of Financial SIMDA. Peroses analysis is preceded by the collection of data and information obtained from related parties, namely financial entities and Assets East Kutai Regency and further manage the data and information that has been obtained later from the results of the analysis drawn logical conclusions and provide suggestions or inputs as an improvement in the problems in the Financial And Asset Agency of East Kutai Regency.

4. RESULTS AND DISCUSSION

SIMDA Keuangan Analysis Results is a computer application designed by BPKP to manage regional finances. SIMDA Keuangan is very helpful for local governments in managing local finances, ranging from budgeting to reporting. In addition to speeding up the presentation of financial statements, SIMDA Keuangan facilitates the export of data imports between SKPD by using Flasdiks and also reduces the risk of budget miscalculation rates they only input data into the system and supervise the management peroses only. The process of managing financial statements by using financial SIMDA is automatically realized by the realization of the budget. However, there are certain things that need to be made through adjustment journals such as debt recognition and inventory receivables. Some of the obstacles faced in input is if there are shopping or assets that have a new account number. Usually if it has not been synced then it will not be read in the report. but it can be resolved because every year end SIMDA admin holders are instructed to

carefully check each account. Here are the results of research on the analysis of the application of SIMDA Finance.

Inhibitory and Supporting Factors of Simda Financial Implementation

The inhibitory factor found in this study is that the human resources in this office are not adequately related to the peroses of simda financial operation in BPKAD East Kutai Regency in quality has understood about the purpose of financial application but in quantity A.Inhibitory and Supporting Factors of Simda Financial Implementation The inhibitory factor found in this study is that the human resources in this office are not adequately related to the peroses of simda financial operation in BPKAD East Kutai Regency in quality has understood about the purpose of financial application but in quantity still Human Resources who do not understand in the application of SIMDA Finance so there is still a dependence on some people who understand SIMDA Finance. Supporting factors in the implementation of SIMDA Keuangan are as follows:

Communication

Communication in the form of socialization in BKAD East Kutai Regency regarding the implementation of Simda Finance is quite good. The results of interviews with some staff showed that before SIMDA Keuangan was implemented there had been communication from both superiors and fellow employees that there was a new policy that would be implemented, including the latest application, it would be socialized first. Communication in the form of socialization at BPKAD East Kutai Regency regarding the implementation of SIMDA Finance is quite good.

Disposition or Attitude.

In the case of this disposition or attitude, there is a good response from implementors because they are aware that the application of SIMDA Keuangan will have a good impact so that they agree to implement SIMDA Keuangan.

Biocracy Structure

The level of hierarchical supervision of sub-unit decisions and peroses implementation of Financial SIMDA implementation in BPKAD East Kutai Regency is good enough. This was revealed in an interview with one of simda keuangan operators, he said that"Here there is only one simda financial admin, so it is the admin who is in charge of overseeing the implementation of the system. So far the system has never been problematic.

Quality of Information SIMDA Financial

Implementation of Financial SIMDA in BPKAD East Kutai Regency seen in terms of quality consists of the resulting output can be understood, relevant, reliable and can be compared.

After conducting research on the board of Kuangan and Assets Of East Kutsi Regency, researchers see that in general the employees associated with the operation peroses SIMDA Finance in BPKAD East Kutai Regency in quality have understood about the purpose of the application of SIMDA Finance but in quantity there are still Human Resources who do not understand in the application of SimDA Finance. The results of interviews with several employees of BPKAD East Kutai Regency showed that SIMDA Keuangan facilitates them in the management of financial data, where employees are only tasked to input data and automatically the data will be processed. This makes financial reporting peroses easier and can streamline the timing of financial statements. in addition to the benefits and objectives of the implementation of SIMDA Finance that has been understood, employees must also understand every input that will be processed or dioses by using SIMDA Finance and the output to be produced, the output in question is the elements of local government financial statements stipulated in Regulation No.2 of 2015.

A. Inhibitory factors and supporting the Application of Financial SIMDA

From the results of the study by conducting interviews with several employees BPKAD East Kutai district found that obstacles or factors inhibiting the application of Financial SIMDA in BPKAD East Kutai Regency is human resources. In quality there are still Human Resources who do not understand in the application of SIMDA Finance so there is still a dependence on as a person who understands

SIMDA Finance. Thus, this is not in accordance with the theory of policy implementation according to Edwar III (1980) where human resources are the determining factors of successful implementation. Supporting factors in the implementation of SIMDA Keuangan are as follows:

1. Communication

Results of interviews with some staff showed that before simda financial is applied there is already communication either from superiors to subordinates or sesame employees that there is a new policy to be applied, including the latest applications will be socialized first. This is in accordance with the theory of implementation of the policy of Edwar III (1980) where communication is the determining factor of successful implementation. Based on the above analysis, it was found that for the optimal application of financial SIMDA in BKAD East Kutai Regency supported by active communication or socialization both from superiors to employees and between employees.

2. Dipoition or Attitude

one of the factors that affect the effectiveness of the implementation of the policy is the attitude of implementors . In terms of this disposition or attitude, there is a good response from the implementors because they are aware that the application of financial SIMDA will have a good impact so that they agree to implement SIMDA Finance.

3. Structure of Element Biocracy

That may affect an organization in the application of policies one of which is the level of hierarchical supervision of the decisions of sub-units and peroses-peroses in the implementing body (Edward III: 1980). The results of the interview showed that the influence of the biocracy structure especially in relation to supervision over the implementation of financial SIMDA can be seen from the presentation of financial statements that have never been hampered by financial SIMDA. With good supervision and special understanding by simda admin form of failure caused by anticipation system, for example by procurement of backup server. This proves that the structure of biocracy, especially in terms of supervision also plays an important role in supporting the implementation of Simda Keuangan.

B. Quality of Financial SIMDA Information

1. Understandable

The quality of information generated by SIMDA Keuangan is easily understood by users of financial statements such as the public, representatives of the people, parties who give or play a role in the peroses of donations, investments, and loans, the government. It was proven in the flow of making RKA must be approved by the representatives of the people after approved then make DPA and issued regent regulations that can be seen by all elements of the government and society.

2. Relevant

A financial statement can be said to be relevant if the information contained in it has benefits in accordance with the actions to be taken by the user of the financial statements. In order to be useful, information must be relevant to meet the needs of users of financial statements in decision making peroses. As the results of the interview with one of the accounting stap each transaction is grouped by their respective types, and it is already programmatic directly in the system.

3. Reliably

The financial statements produced by SIMDA financial can be said to be reliable, it is commonly seen from: a. Honest presentation of each transaction is proven by the accountability report. b. Can be verified that the financial statements produced by SIMDA finance have been tested by BPK, and the responsibility for the implementation of expenditure revenues.

4. Can be compared financial

Statements produced by financial SIMDA can be compared in order to priode before, and between agencies to identify the position and financial performance, including the disclosure of accounting policies used. Thus, the financial statements produced by SIMDA have met the comparable characteristics.

5. CONCLUSION

Based on the results of research and discussion in the previous chapter, it can be concluded as follows: The application of financial SIMDA in BKAD East Kutai Regency has had several supporting factors in its implementation, namely active communication that has been conducted by all parties related to the implementation of financial SIMDA, the existence of implomentor attitudes that accept / agree on the implementation of financial SIMDA and support from the head of office / leadership, and bureaucratic structures that play a role in monitoring the running of the computer application system simda financial but there are still some supporting factors that have not been met, namely human resources. In terms of quality employees of financial bodies and assets of East Kutai Regency has fulfilled the objectives of the implementation of financial SIMDA but in quantity there are still human resources who do not understand in the application of financial SIMDA. The quality of information generated by SIMDA financial is easily understood by users of financial statements such as the public, representatives of the people, parties who give or play a role in the process of donations, investments, and loans, and the government. Financial statements produced by SIMDA Financial relevant because it meets the requirements in Regulation No.2 of 2015 that has the benefit of feedback, has predictive benefits, on time, and complete. Statements produced by SIMDA financial reliable because it meets the requirements in Regulation No.2 of 2015, namely the honest presentation of every witness as evidenced by the accountability report and can be verified that the financial statements produced by the financial SIMDA have been tested by BPKFinancial statements. produced by SIMDA financial can be compared between previous priode. d. Can be compared financial statements produced by SIMDA financial can be compared between previous priode.

Suggestions

That can be submitted in this study is to improve the quality of human resources by conducting socialization and training specifically on the use of financial SIMDA for those who do not understand. In order to implement financial SIMDA in other agencies that will implement financial SIMDA as a computerized system of processing financial data it is necessary to understand the purpose and purpose of the implementation of financial SIMDA. This also increases the effectiveness of implementation of financial SIMDA so as to produce quality financial information and can be presented on time.

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Legislative System:

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East Kutai Regency Regional Regulation Number 2 of 2015 concerning Principles of Regional Financial Management in the Regional Financial and Asset Management Agency