

SIPD Effectiveness Strategy in Regional Government Financial Planning and Budgeting at the BKAD of Gorontalo Regency

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Abstract

This study aimed to determine the effectiveness strategy of the Local Government Information System (SIPD) in planning and budgeting local government finance at the Financial and Asset Management Agency (BKAD) of Gorontalo Regency. This research employed a descriptive qualitative approach, utilizing SWOT analysis (strengths, weaknesses, opportunities, threats). Data collection was conducted through observation, interviews, and documentation. The findings indicated the effectiveness of the computer-based information system, based on Laudon & Laudon's theory (2017), which consists of the Organizational Dimension, Management Dimension, and Information Technology Dimension, was analyzed using SWOT analysis. The recommended SO strategies included leveraging employee competencies in developing and testing features of the SIPD application, utilizing the transparency and accountability of the information system to enhance cooperation between the Ministry of Home Affairs and application users, as well as capitalizing on compliance with existing regulations to support and strengthen efforts to improve network infrastructure.

Keywords: Effectiveness Strategy, SIPD, Planning and Budgeting

Introduction

The preparation of regional financial reports is a form of transparency, a requirement supporting accountability, in the form of government openness regarding public resource management activities (Suryanto, 2019; Widajatun & Kristiastuti, 2020; Darwis & Ohorella, 2022). Transparent financial management, from the preparation process to accountability, will create accountability in its management. Public accountability and transparency can produce high-quality financial reports, both in the central and regional governments (Yusniar & Abdullah, 2016).

In today's digital era, the central and regional governments are required to maintain accountability and transparency in the implementation of government programs in the financial sector (Parindingan et al., 2024; Maulidi et al., 2025). Therefore, the government continuously strives to implement policies to meet the needs of governance that are adapted to the current digital era. According to Almadani et al. (2024) and Murdhani (2025) This government effort includes the issuance of Presidential Regulation No. 95 of 2018 concerning Electronic-Based Government Systems (SPBE), which regulates the principles of SPBE implementation, both for government administration systems and public service systems.

Along with changes in bureaucratic reform, regional financial management, starting from the planning, budgeting, implementation, and accountability processes, can be carried out using sophisticated management information system technology so that the public can obtain information services related to regional financial management quickly, accurately, and transparently (Wartini & Yasa, 2016). SIPD is a web-based information system with up-to-date data and can be accessed through the official website of the Ministry of Home Affairs.

SIPD was built to facilitate SKPD in conveying information in the form of documentation, administration, and managing regional development data so that it can be used as a consideration in making a decision (Wurara et al., 2020; Goni et al., 2022; Pituringsih et al., 2025). The implementation of the SIPD application has been implemented throughout Indonesia since the media in 2020, starting with the preparation of the 2021 fiscal year APBD (Setyawan et al., 2021). SIPD functions as a public accountability medium that becomes transparent information public trust in the evaluation of government performance, development programs, and development achievements.



Figure 1. Initial View of the Information System

The disruption of regulations related to regional financial management, specifically the Regional Government Information System, has resulted in adjustments and changes within the Provincial/District/City Government. This has also been felt by the financial management units within the Regional Apparatus Organizations (OPD) within the Gorontalo Provincial Government. The Regional Finance and Asset Agency of Gorontalo Regency is one of the institutions in Gorontalo Province that implements the Regional Government Information System (SIPD) (Wurangian et al., 2024; Novitasari & Choiriyah, 2025).

The Gorontalo Regency Government held technical guidance on the operation of the Regional Government Information System (SIPD) application, attended by all Regional Apparatus Organizations (OPDs) in 2020. This training aimed to ensure the effective implementation of SIPD within the Gorontalo Regency Government. This technical guidance was crucial considering that all regions had already used SIPD as a single application for the 2021 Regional Budget (APBD). Previously, local governments had only recently become accustomed to using SIMDA.

Initial observations indicated that SIPD was implemented in 2020, replacing SIMDA. Although SIMDA had no issues with its implementation, the issuance of Minister of Home Affairs Regulation Number 70 of 2019 concerning the Regional Government Information System required all OPDs to use the latest application, SIPD. Therefore, the regional financial management process was aligned with Government Regulation Number 12 of 2019 concerning Regional Government Planning, Budgeting, and Financial Governance, Article 222 of which stipulates that regional governments are required to implement SIPD in an integrated manner for regional financial management.

The educational backgrounds of employees in the planning and budgeting division of the Gorontalo Regency Regional Finance and Asset Agency are often diverse and not always directly related to systems or finance due to various factors (Koroh et al., 2022). This reflects the multidisciplinary nature of planning and budgeting tasks, which involve analytical, administrative, and project management skills. Employees with diverse educational backgrounds, such as law, economics, or social sciences, can bring unique perspectives and additional skills that are beneficial in managing regional finances and assets. Furthermore,

advanced training and work experience often bridge the gap between educational backgrounds and practical needs in the field, ensuring employees can effectively fulfill their duties.

Operating the Regional Finance and Asset Management Agency (SIPD) requires knowledgeable and skilled human resources to ensure the system functions optimally and supports the various applications and administrative processes required. Implementation of the SIPD still faces challenges, such as difficult access to servers that frequently error. Furthermore, many improvements and developments are still needed in the implementation of the SIPD, particularly in the regional finance system for planning and budgeting. These obstacles can lead to errors in budgeting schedules, which prevent the system from proceeding to administration.

Methods

The analytical method used in this study is descriptive qualitative with a SWOT analysis approach. A SWOT analysis aims to measure organizational performance by identifying and evaluating the four main variables in a SWOT analysis: strengths, weaknesses, opportunities, and threats. Each variable is assigned a score based on an in-depth analysis conducted to comprehensively describe the organization's condition and potential. This research was conducted at the Regional Finance and Asset Agency (BKAD) of Gorontalo Regency. The data used were collected from two sources: primary and secondary. Data collection procedures included observation, interviews, and documentation. The data analysis method employed in this study was a SWOT analysis. A SWOT analysis compares internal factors (strengths and weaknesses) with external factors (opportunities and threats). Internal factors are compiled into an Internal Factor Analysis Summary (IFAS) matrix, and external factors into an External Factor Analysis Summary (EFAS) matrix. Based on the analysis results of the IFAS and EFAS matrices, a SWOT analysis diagram is created, resulting from the difference in total scores for each factor, or the weight and rating (BxR). The SWOT matrix is a tool for compiling an organization's strategic factors and clearly depicting how the opportunities and threats faced by the organization can be adjusted to the organization's strengths and weaknesses. This matrix can produce four sets of possible alternative strategies: SO (Strength-Opportunities) Strategy, ST (Strengths-Threats) Strategy, WO (Weaknesses-Opportunities) Strategy, and WT (Weaknesses-Threats) Strategy.

Results and Discussion

In this study, researchers used the theory of Laudon and Laudon (2017), which states that a computer-based information system can be considered effective if it meets several indicators, including organizational, management, and information technology dimensions. This study will examine the effectiveness of SIPD strategies in local government financial planning and budgeting using a SWOT analysis.

Strengths

Based on the interview results, the strengths of the Regional Finance and Assets Agency (SIPD) in the budget sector of Gorontalo Regency include: (1) Adequate Employee Competence; (2) Transparency and Accountability; (3) Compliance with Regulations.

Weaknesses

Based on the interview results, the weaknesses of the Budget Division of the Regional Finance and Assets Agency of Gorontalo Regency include: (1) The application is still under development; (2) Application capabilities are not yet optimal; (3) Network limitations.

Opportunities

Based on the interview results, the opportunities facing the budgetary division of the Regional Finance and Assets Agency of Gorontalo Regency include: (1) Application Feature Development; (2) Collaboration with Developers; (3) Network Infrastructure Improvement.

Threats

Based on the interview results, the threats facing the budgetary division of the Regional Finance and Assets Agency of Gorontalo Regency include: (1) Dependence on the Central Server; (2) Limited Network Access; (3) Data Security; (4) Changes and updates to new systems.

IFAS (Internal Factor Analysis Summary) Matrix

Table 1. Analisis Strength-Weakness

No	Strategic Factors	Weight (B)	Rating (R)	Value (N = B x R)
Strengths				
1	Adequate employee competence	0.193548387	4	0.774193548
2	Transparency and accountability	0.193548387	3	0.580645161
3	Compliance with regulations	0.161290323	3	0.483870969
Total Strengths Value				1.838709678
Weaknesses				
1	Application is still under development	0.129032258	3	0.387096774
2	Application capabilities not yet optimal	0.129032258	3	0.387096774
3	Network limitations	0.193548387	3	0.580645161
Total Weaknesses Value				1.354838709
Total				3.193548387

Source: Data Processing Results, 2024

The table above shows the total score of the IFAS Strengths-Weaknesses Analysis Matrix, which is 3.19. This score indicates that SIPD's overall internal strengths are above average in terms of strategy implementation. This indicates that SIPD has relatively better internal strengths than the average, which can provide a solid foundation for future strategy development and planning.

EFAS (External Factor Analysis Summary) Matrix

Table 2. Analisis Opportunities-Threats

No	Strategic Factors	Weight (B)	Rating (R)	Value (N = B x R)
Opportunities				
1	Application feature developer	0.161290323	3	0.483870968
2	Collaboration with developers	0.129032258	3	0.387096774
3	Network infrastructure improvement	0.193548387	4	0.774193548
Total Opportunities Value				1.64516129
Threats				
1	Dependence on central server	0.193548387	3	0.580645161
2	Network limitations	0.129032258	2	0.258064516
3	Data security	0.193548387	3	0.580645161
Total Threats Value				1.419354839

threats. The strategy selected based on the assessment and quadrant mapping is Strengths-Opportunities (SO).

This strategy aims to leverage internal strengths to take advantage of existing external opportunities. It focuses on how the organization's strengths can be effectively utilized to capitalize on existing opportunities. The following are recommended SIPD management strategies for the planning and budgeting sector at the Gorontalo Regency Regional Finance and Asset Agency: (1) Utilizing employee competencies in developing and testing features within the SIPD application; (2) Using transparency and accountability of information systems to improve cooperation between the Ministry of Home Affairs and application users; (3) Utilizing compliance with existing regulations to support and strengthen efforts to improve network infrastructure.

Conclusion

Based on the research results, the use of the Regional Government Information System (SIPD) at the Gorontalo Regency Regional Finance and Asset Agency can be considered effective in planning and budgeting. A SWOT analysis shows that SIPD has strengths in efficiency and transparency, but also faces weaknesses related to application development and network limitations. Opportunities for feature development, collaboration with developers, and network infrastructure improvements can improve system performance. Despite threats from reliance on a central server and data security risks, the Strengths-Opportunities (SO) strategy focuses on leveraging SIPD's strengths to capitalize on external opportunities, such as feature development and increased transparency. SIPD effectiveness was evaluated through organizational, management, and information technology dimensions, indicating that the system is effective in supporting planning and budgeting information management. However, there is still room for improvement. Recommendations for feature development, transparency, and regulatory compliance are expected to further strengthen the system's effectiveness.

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