

## **IMPLEMENTATION OF SIPD-RI AS A DIGITALIZATION SOLUTION IN THE MANAGEMENT OF BUDGETS AND FINANCES AT THE BANYUMAS DISTRICT HEALTH OFFICE**

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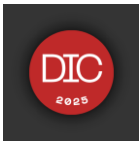
### Abstract

The implementation of Regional Government Information System of the Republic of Indonesia (SIPD-RI) at the Banyumas District Health Office is a strategic step in digitizing budget and financial management to enhance efficiency, transparency, and accountability. This study analyzes the effectiveness of SIPD-RI in the preparation of the Work Plan and Budget (RKA) and its impact on the government accounting system. This research employs a qualitative approach with direct observation and document analysis of budget planning at the Banyumas Health Office. Data were collected from RKA documents, SIPD-RI implementation reports, and interviews with relevant staff. Observations were conducted to understand technical and operational challenges in using the system. Several challenges remain, including technical issues, the need for improved IT infrastructure, and users' understanding of the new system. As an optimization effort, system stability improvements and periodic evaluations of digital budget management policies have been implemented. Additionally, continuous training and technical assistance for staff are necessary to ensure effective system utilization.

**Keywords:** SIPD-RI, budgeting, digitalization, RKA, government accounting, regional finance.

### Abstrak

Implementasi Sistem Informasi Pemerintah Daerah (SIPD-RI) di Dinas Kesehatan Banyumas merupakan langkah strategis dalam digitalisasi pengelolaan anggaran dan keuangan daerah untuk meningkatkan efisiensi, transparansi, dan akuntabilitas. Penelitian ini menganalisis efektivitas SIPD-RI dalam penyusunan Rencana Kerja dan Anggaran (RKA) serta dampaknya terhadap sistem akuntansi pemerintahan. Metode penelitian ini menggunakan pendekatan kualitatif dengan teknik pengamatan langsung, dan analisis dokumen perencanaan anggaran di Dinas Kesehatan Banyumas. Data dikumpulkan dari dokumen Rencana Kerja dan Anggaran (RKA), hasil implementasi SIPD-RI, serta wawancara dengan pegawai terkait. Pengamatan dilakukan untuk memahami kendala teknis dan operasional dalam penggunaan sistem. Beberapa tantangan masih dihadapi, seperti, kendala teknis, kebutuhan peningkatan infrastruktur teknologi informasi, serta pemahaman pengguna terhadap sistem baru. Sebagai upaya optimalisasi, dilakukan peningkatan stabilitas sistem, serta evaluasi berkala terhadap kebijakan pengelolaan



anggaran berbasis digital serta diperlukan pelatihan dan pendampingan teknis secara berkelanjutan bagi pegawai.

Kata Kunci: SIPD-RI, penganggaran, digitalisasi, RKA, akuntansi pemerintah, keuangan daerah.

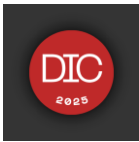
## **A. INTRODUCTION**

Effective and transparent management of regional budgets is a crucial aspect of good governance. To enhance efficiency and accountability in the planning and management of regional finances, the government has implemented the Regional Government Information System of the Republic of Indonesia (SIPD-RI). This system is designed to integrate the planning, budgeting, and financial reporting processes of local governments in a systematic and digital-based manner (Ministry of Home Affairs, 2023). The Banyumas District Health Office is one of the agencies that has adopted Regional Government Information System of the Republic of Indonesia (SIPD-RI) in the preparation of Rencana Kerja dan Anggaran (RKA) to expedite the planning process and facilitate the monitoring of budget realization. However, its implementation still faces various challenges, such as technical disruptions, limitations in technological infrastructure, and insufficient user understanding of the system's features (Rahmawati & Prasetyo, 2022). Therefore, this study focuses on evaluating the effectiveness of SIPD-RI implementation and identifying the challenges encountered. Evaluation of the effectiveness of SIPD-RI implementation at the Banyumas Health Office, identifying emerging challenges, and formulating optimization strategies to enhance the efficiency of digital-based budget management. This study employs a qualitative approach, using direct observation, interviews, and analysis of budget planning documents. The

primary issues examined include the effectiveness of the Regional Government Information System of the Republic of Indonesia (SIPD-RI) in preparing the Work Plan and Budget (RKA), the technical and operational challenges encountered, and the optimization measures that can be implemented to improve the efficiency and transparency of regional financial management. The findings of this study are expected to provide recommendations for local governments to enhance the implementation of SIPD-RI, serve as a reference for academics and students in the study of Corporate Budget Practices, and offer the public a broader understanding of transparency and accountability in managing health sector budgets. With system optimization, it is anticipated that SIPD-RI will become increasingly effective in supporting the digital transformation of regional financial management and in improving the quality of healthcare services in Banyumas Regency (Setiawan, 2021).

## **B. IMPLEMENTATION AND METHODS**

This internship was conducted at the Banyumas District Health Office, specifically within the Planning and Finance Subdivision, during the period of August 12 to December 13, 2024. The program was attended by students from the Faculty of Economics and Business, Diploma Program in Accounting (D3), who possess an academic background in corporate budget management. The primary objective of the internship was



to provide hands-on experience in the planning, allocation, and management of health budgets, particularly through the utilization of the Regional Government Information System of the Republic of Indonesia (SIPD-RI).

Participants engaged in practical work activities, including data input, verification, and budget reporting using the Regional Government Information System of the Republic of Indonesia (SIPD-RI). In addition, direct observations, document analysis of the Work Plan and Budget (RKA), and interviews with staff were carried out to gain an in-depth understanding of the budgeting process, the distribution of health funds, and the challenges encountered during the implementation of the system.

The internship findings indicate that while SIPD-RI enhances transparency and efficiency in managing regional finances, several challenges persist, such as system disruptions, limited accessibility, and insufficient user understanding of the system's features. Consequently, technical training, infrastructure improvements, and periodic evaluations are necessary to optimize system performance.

Overall, this internship provides practical insights into digital-based budget management in the health sector, aligning with the Corporate Budget Practices course, and enhances students' competencies in regional financial governance. The key activities include:

1. Inputting data for the Work Plan and Budget (RKA) including revenue targets, expenditures, and actual financial realizations into Regional Government Information System of the Republic of Indonesia (SIPD-RI).

The data is subsequently analyzed using variance and trend analysis to evaluate the efficiency of budget allocation

2. Downloading RKA Data for Verification and Validation: Participants download the Work Plan and Budget (RKA) data to verify and validate the budget entries, ensuring the accuracy of the information. This process applies the principles of accounting and corporate budgeting, thereby supporting the integrity of the financial reports.
3. Correction of Budget Details: This step involves examining whether the budget data aligns with the budget ceiling set for the Banyumas Health Office and its subordinate service units. In corporate budgeting practice, this is essential to ensure that both the planning and realization of expenditures remain within the established limits, thereby enhancing efficiency, transparency, and accountability in financial management.

### **C. RESULTS AND DISCUSSION**

The Regional Government Information System of the Republic of Indonesia (SIPD-RI) has been implemented at the Banyumas District Health Office to enhance the efficiency and effectiveness of budget planning and management. Based on the data obtained, the implementation of SIPD-RI demonstrates several advantages, yet it still faces challenges in its application.

Aspect	Measurement Indicator	Observation Results
Efficiency	Input and data processing speed	The planning and budgeting process is being accelerated, but technological issues are still occurring.
	Integration with other systems	It is not yet fully integrated with other financial systems.
Effectiveness	Accuracy and transparency of data	Improving budget transparency, but still requiring manual verification.
	Ease of access for users.	There are still accessibility challenges, particularly in areas with limited infrastructure.

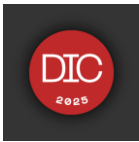
Before the implementation of SIPD-RI in 2020, the Banyumas District Health Office used the SIMDA system (Regional Management Information System) to input Work Plan and Budget (RKA) data. This system was manual and lacked integration, resulting in challenges related to accuracy,

transparency, and efficiency in budget management.

Aspect	SIMDA (Processing Time)	SIPD-RI (Processing Time)	Time Savings
Data Input Process	48 hour	6 hour	87,5 %
Data Verification and Validation.	24 hour	4 hour	83,3 %
Integration & Reporting	72 hour	12 hour	83,3 %
Revision & Data Correction	36 hour	8 hour	77,8 %
Total	180 hour	30 hour	83,3 %

The implementation of the Regional Government Information System of the Republic of Indonesia (SIPD-RI) at the Banyumas District Health Office also plays a significant role in enhancing transparency and accountability in regional finances. With a digital-based system, the entire processes of planning, budgeting, and financial reporting can be accessed more





system supports the preparation of the Work Plan and Budget (RKA) and financial reporting. However, challenges remain, such as technical disruptions, limited infrastructure, and insufficient user understanding. The proposed solutions include system improvements, infrastructure enhancements, and technical training. Moreover, SIPD-RI is closely related to the Corporate Budgeting course, especially in budget planning, financial control, and digital-based reporting, all of which contribute to transparent and effective financial management.

### **Recommendations**

To improve the effectiveness of SIPD-RI at the Banyumas District Health Office, the following suggestions are offered:

1. Strengthen servers and network systems to reduce technical disruptions that hinder data entry and information access, and develop automatic backup systems to prevent data loss due to technical issues.
2. Optimize the synchronization of the Regional Government Information System of the Republic of Indonesia (SIPD-RI) with other regional financial systems so that the entire process—from planning to budgeting and reporting—becomes more efficient and integrated.

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