



AUDIT AND CONTROL OF STANDARD UNIT PRICES: CASE STUDY IN THE REGIONAL GOVERNMENT INFORMATION SYSTEM OF THE REPUBLIC OF INDONESIA

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Abstract

The Standard Unit Price (SSH) is a crucial component in the planning and management of local government budgets. The audit and control of SSH play a vital role in ensuring transparency, accountability, and efficiency in budget utilization. This study aims to evaluate the implementation of SSH within the Indonesian Regional Government Information System (SIPD RI) and analyze the effectiveness of audits in controlling price discrepancies and potential budget misappropriation. The research employs a case study approach with qualitative descriptive methods, collecting data through document analysis and direct observation of the Indonesian Regional Government Information System (SIPD RI) system. The findings indicate that the implementation of Standard Unit Price (SSH) in Indonesian Regional Government Information System (SIPD RI) has improved the accuracy of unit price recording. However, challenges remain in data validation, price updates, and discrepancies between market prices and standard prices. Audits play a crucial role in assessing compliance and the effectiveness of Standard Unit Price (SSH) policies, particularly in identifying potential price markups and budget inconsistencies. Strengthening oversight mechanisms and improving data integration are necessary to ensure that Standard Unit Price (SSH) serves as an effective tool for regional financial management.

Keywords: Audit, Standard Unit Price, SIPD RI, Transparency, Budget

Abstrak

Standar Satuan Harga (SSH) merupakan komponen penting dalam perencanaan dan pengelolaan anggaran pemerintah daerah. Audit dan pengendalian SSH menjadi aspek krusial dalam memastikan transparansi, akuntabilitas, dan efisiensi penggunaan anggaran. Penelitian ini bertujuan untuk mengevaluasi penerapan SSH dalam Sistem Informasi Pemerintah Daerah Republik Indonesia (SIPD RI) serta menganalisis efektivitas audit dalam mengendalikan ketidaksesuaian harga dan potensi penyimpangan anggaran. Metode yang digunakan adalah studi kasus dengan pendekatan deskriptif kualitatif, mengumpulkan data melalui analisis dokumen dan observasi langsung terhadap Sistem Informasi Pemerintah Daerah Republik Indonesia (SIPD RI). Hasil penelitian menunjukkan bahwa penerapan Standar Satuan Harga (SSH) dalam Sistem Informasi Pemerintah Daerah Republik Indonesia telah meningkatkan akurasi pencatatan harga satuan, namun masih terdapat tantangan dalam validasi data, pembaruan harga, serta kesenjangan antara harga pasar dan harga standar. Audit berperan penting dalam menilai kepatuhan dan efektivitas kebijakan Standar Satuan Harga (SSH), termasuk dalam mengidentifikasi potensi markup harga serta ketidaksesuaian anggaran. Penguatan mekanisme pengawasan dan integrasi data yang lebih baik diperlukan untuk memastikan bahwa Standar Satuan Harga (SSH) dapat digunakan sebagai alat yang efektif dalam pengelolaan keuangan daerah.

Kata kunci: Audit, Standar Satuan Harga, SIPD RI, Transparansi, Anggaran



A. INTRODUCTION

The Standard Unit Price (SSH) is a crucial reference in the regional financial planning and budgeting process. SSH serves as a standard for determining the prices of goods and services used in regional government expenditures, helping to prevent waste and ensure budget transparency. The Indonesian Regional Government Information System (SIPD RI) was developed as a digital tool for budget management, enabling price standardization and facilitating more accurate and efficient budget preparation.

Although Indonesian Regional Government Information System (SIPD RI) is expected to enhance accuracy and accountability in Standard Unit Price (SSH) management, several challenges remain. Some of these include discrepancies between standard prices and market prices, delays in data updates, and the potential for price manipulation, which can lead to inefficiencies in regional budget utilization. In the context of auditing, evaluating Standard Unit Price (SSH) implementation is crucial to ensure compliance with regulations and prevent potential budget misuse.

Audit and control within the Standard Unit Price (SSH) system aim to assess the extent to which unit price policies have been implemented in accordance with the principles of transparency and accountability. Through a risk-based audit approach, auditors can identify weaknesses in the system, propose improvements, and ensure that regional financial management operates effectively and efficiently. Therefore, this study aims to analyze the implementation of Standard

Unit Price (SSH) within Indonesian Regional Government Information System (SIPD RI) and evaluate the effectiveness of audits in controlling price discrepancies and potential budget deviations.

B. IMPLEMENTATION AND METHODS

This internship was conducted at the Banyumas District Health Office, which is responsible for budget management and the implementation of the Standard Unit Price (SSH) within the Indonesian Regional Government Information System (SIPD RI). The internship lasted for four months, from August 12, 2024, to December 13, 2024, with a primary focus on the audit and control processes of Standard Unit Price (SSH) to ensure price accuracy and transparency in budget planning.

The author is a student of the Diploma in Accounting Program at Universitas Jenderal Soedirman, with academic knowledge in public sector auditing, accounting information systems, and regional financial regulations. This internship provided hands-on experience in auditing the compliance of Standard Unit Price (SSH) with regulatory standards and best practices in regional financial oversight.

The internship methodology involved on-the-job training and a risk-based audit of Standard Unit Price (SSH) within Indonesian Regional Government Information System (SIPD RI). The activities included:

1. Compliance Audit of Standard Unit Price (SSH) in Indonesian Regional Government Information System (SIPD RI) – The author conducted a compliance audit by comparing the prices listed in SIPD RI with



applicable regulatory standards and legal provisions.

2. Price Discrepancy Analysis – The author analyzed differences between Standard Unit Price (SSH) prices and those recorded in Indonesian Regional Government Information System (SIPD RI) to identify potential errors or inefficiencies in budgeting.
3. Standard Unit Price (SSH) Audit Report Preparation – As an internship outcome, the author compiled an audit report detailing price discrepancies, weaknesses in internal controls, and recommendations to improve accuracy and budget efficiency.

Through this approach, the author is expected to gain an understanding of how Standard Unit Price (SSH) audits contribute to enhancing transparency, accountability, and budget efficiency in regional financial management. Additionally, the author will be able to apply auditing principles in public financial management effectively.

C. RESULTS AND DISCUSSION

The results of the internship indicate that the management of the Standard Unit Price (SSH) through the Indonesian Regional Government Information System (SIPD RI) plays a crucial role in enhancing transparency and budget efficiency. During the internship, participants were involved in various stages of Standard Unit Price (SSH) management, including data entry, unit price analysis, and system effectiveness evaluation.

In the data entry process, it was found that Indonesian Regional Government Information System (SIPD RI) is integrated with unit price data from various sources, allowing for

periodic updates. However, some technical challenges remain, such as delays in data updates and price discrepancies between regions. Price analysis revealed that unit price fluctuations are influenced by economic factors, inflation, and government regulations on regional expenditure standards. Additionally, the evaluation of system effectiveness showed that Indonesian Regional Government Information System (SIPD RI) improves budget planning accuracy, although further optimization in usage and employee training is still needed.

The implementation of Indonesian Regional Government Information System (SIPD RI) at the Banyumas District Health Office has provided numerous benefits, particularly in terms of work efficiency, transparency, and data accessibility. Comparison before and after the implementation of Indonesian Regional Government Information System (SIPD RI) at Dinas Kesehatan Kabupaten Banyumas :

Table 1.

SIPD-RI Performance Success Indicators

Performance Indicators	Before	After
Program Preparation Time	14 Days	6 Days
Data Error Rate	20%	5%
Data Transparency	Low	High
Data Access	Limited	Real-time
Reporting Efficiency	Slow	Fast

Although challenges remain, such as dependence on internet



connectivity and potential system errors, overall, Indonesian Regional Government Information System (SIPD RI) has significantly improved the quality of regional health management.

KODE	URAIAN	SATUAN	HARGA BARU	HARGA LAMA
1.1.12.01.05.0001	Paket ASI KIT	Paket	500.000	600.000
1.1.12.01.13.0001	Bilaya kontribusi Kursus-kursus singkat/Pelatihan	Orang	6.838.000	7.000.000
1.1.12.01.04.0001	Serum Bias Ular	Ampul	2.438.000	623.995
1.1.12.01.04.0001	Serum Bivir (5 ml)	Ampul	1.200.000	828.873
1.1.12.01.04.0001	Guafenesin Tab	Tablet	175	88
1.1.12.01.04.0001	Asi 1500 lu	Vial	230.000	224.794
1.1.12.01.04.0001	Carotop 5 mg	Tablet	280	210
1.1.12.01.04.0001	Asetonal 80mg	Tablet	651	590
1.1.12.01.04.0001	Paracetamol 40 mg	Tablet	6.016	850
1.1.12.01.04.0001	Insulin detemir tab 30 mg	Tablet	350	390
1.1.12.01.04.0001	Lidokain injeksi 2%	Vial	3.000	1.963
1.1.12.01.04.0001	Lidokain Camp. inj Komb	Vial	4.200	3.000
1.1.12.01.04.0001	Fenol Glycerol 7% 20%	Balok	21.000	3.960
1.1.12.01.04.0001	Salisil Tali	Pot	11.000	6.426

Figure 1. SSH Submission Format

Figure 1 above represents the proposed changes to the Standard Unit Price (SSH) used by the Banyumas District Health Office. The audit of Standard Unit Price (SSH) changes conducted by the Banyumas District Health Office within the Indonesian Regional Government Information System (SIPD RI) aims to ensure that the proposed price adjustments comply with regulations, maintain transparency, and prevent potential budget misuse. This audit process involves several stages, including data verification.

The steps in Standard Unit Price (SSH) data verification within Indonesian Regional Government Information System (SIPD RI) involve checking whether the proposed price changes in the Standard Unit Price (SSH) submission table have been recorded in Indonesian Regional Government Information System (SIPD RI). The author conducted the following checks:

a) Item Group Code: Ensuring that the code used in the table complies with the standards applicable in

Indonesian Regional Government Information System (SIPD RI).

b) Item/Service Description: Verifying that the item name in the table matches the nomenclature listed in Indonesian Regional Government Information System (SIPD RI) to prevent duplication or data entry errors.

c) Item Unit: Ensuring that the unit used complies with the system's regulations, such as ampoule, tablet, vial, or bottle.

d) Account Code: Checking whether the account code used aligns with the budget classification in Indonesian Regional Government Information System (SIPD RI).

e) Item/Service Price: Verifying that the price listed in Indonesian Regional Government Information System (SIPD RI) reflects the updated price according to the submission format.

If there are discrepancies between the data in the table and those recorded in Indonesian Regional Government Information System (SIPD RI), the author will provide recommendations for data corrections before the SSH changes are approved.

Relevance to the Auditing Course

The Auditing course is closely related to the Standard Unit Price (SSH) in the Regional Government Information System (SIPD RI), particularly in terms of transparency, accountability, and financial control within local governments. In auditing, students learn fundamental audit principles, including auditor independence, materiality, audit risk, and internal control, all of which aim to ensure the reliability of financial information systems. The Regional Government Information System (SIPD



RI), as a system that manages the Standard Unit Price (SSH), must be regularly audited to ensure that the data used is accurate, complies with regulations, and is not manipulated.

In public sector auditing, compliance audits are conducted to assess whether government financial policies and procedures adhere to applicable regulations, including the Standard Unit Price (SSH). The SSH must comply with Minister of Home Affairs Regulations (Permendagri) and local regulations, meaning that auditors must ensure that all transactions align with the established pricing standards.

D. CLOSING

Conclusion

Based on the internship experience and the assessment of the implementation of the Standard Unit Price (SSH) within the Indonesian Regional Government Information System (SIPD RI) at the Banyumas District Health Office, it can be concluded that this system plays a crucial role in enhancing transparency and efficiency in regional budget management. The audit conducted indicates that, although Indonesian Regional Government Information System (SIPD RI) is integrated with unit price data and allows for periodic updates, challenges remain in data updates, price alignment with market

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conditions, and user comprehension of the system.

Recommendations

To improve the effectiveness of SSH management within Indonesian Regional Government Information System (SIPD RI), the following recommendations are proposed:

1. Regular audits of Standard Unit Price (SSH) changes should be conducted to ensure compliance with regulations and prevent potential budget mismanagement.
2. Training for staff responsible for within Indonesian Regional Government Information System (SIPD RI) management should be enhanced to reduce data entry errors and expedite the unit price validation process.

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