Optimisation Of Local Expenditure Realisation Through The Use Of Simda Fmis Financial Application In The Local Government Of Bengkulu Province

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ABSTRACT	ARTICLE INFO

The aim of the research is to analyze the achievement of regional expenditure realization by using new financial applications on regional expenditure activities in the OPD of the Bengkulu Provincial Government in Quarters 1 and 2 of 2022 and 2023 and to determine the constraining factors for Human Resources, Infrastructure and Budget allocation in implementing the application new, so that later they can provide input for the development and improvement of financial applications. The data used in the research uses primary data in the form of questionnaires and interviews as well as secondary data from the results of the Regional Financial Report for Semester I of the 2022 and 2023 Fiscal Years. The results of the research Optimization of spending activities in the Bengkulu Provincial government is not yet optimal, this is due to the decline in the absorption of actual spending in Quarter 1 and 2 in 2023 when compared with 2022. If we look at the educational background data of respondents, 60% of ASN who are involved either directly or indirectly in the application of SIMDA FMIS are Bachelor and Master graduates in accounting and economics, so this is one of the advantages in understanding the components of regional shopping activities and preparing accountability reports for shopping activities. Almost 100% of ASN have at least once and frequently used the previous application in the form of SIMDA, making it nothing new in operating other financial applications, it's just that the work experience in the financial sector for Expenditure Treasurers owned by OPD is still less than 1 year with quite minimal experience making lack of optimal understanding of the rules and mechanisms of the shopping activity process in the SIMDA FMIS application. Infrastructure support is also very good, in improving the internet network, but in meeting the need for laptops it is still very difficult to be used/accessed by ASN who are directly involved in regional financial management. Budget allocations still require time for budget changes to allocate infrastructure to support the performance of ASN involved in regional financial management and to optimize regional financial applications whose systems are already very dynamic. Researchers concluded that there were 3 things that were constraining factors: 1) Quality readiness of human resources, 2) Infrastructure and 3) Budget allocation for spending activities that support the SIMDA FMIS application could not be maximized, resulting in a decrease in spending realization in the 2023 Fiscal Year.

1. Introduction

The 1945 Constitution provides freedom for regions to organize regional autonomy. In organizing regional autonomy, it is deemed necessary to implement the principles of democracy. Community participation, equal distribution of justice, and attention to regional potential and diversity. Presidential Regulation of the Republic of Indonesia Number 95 of 2018 states that Electronic-Based Government Applications, to realize clean, effective, transparent, and accountable governance and quality and reliable public services, electronic-based government applications are needed, and to improve the integration and efficiency of electronic-based government applications, governance and management of electronic-based government applications are needed nationally. "Technological advances that are widely translated as new ways to get work done have been and will continue to be the main factor in stimulating the economy in every level of society" (Todaro & Smith, 2006). The uncertain global situation and conditions faced by the government, so that there needs to be a change in regional financial management, especially in regional spending, so that it can adapt to the development of the era that demands no more restrictions on work space. The rapid development of information technology (IT) has triggered so many changes in human life and allows various activities to be carried out more easily, cheaply and quickly. In line with this development, information systems (IS) have also grown in various aspects of human life and have had a real impact on both individuals and organizations. Various systems are used by individuals, organizations and communities to regulate the process of collecting, storing, processing, searching and delivering information (Gordon and Gordon, 2004). As IS has been developed and utilized in various private sectors, the Indonesian Government also realizes that IS plays an important role in realizing the principles of good government governance.

Therefore, the government is trying to align public services with technological advances in the form of implementing electronic services or what is commonly referred to as E-Government. The implementation of e-government in Indonesia, especially in the field of state and regional financial management, is one of which is manifested in the form of the Regional Financial Management Information System (SIMDA FMIS). The purpose of implementing SIMDA FMIS, among others, is to overcome problems that arise due to the use of manual systems or separate systems in budget management and accounting processes. According to Diamond and Khemani (2005), these problems include unreliability and delays in revenue and expenditure data in budget planning, monitoring, and reporting as well as spending control which have a negative impact on overall budget management. The challenges faced by the Regional Government in budget and financial reform based on applicable laws and regulations are very diverse and complex. This is understandable because in addition to

regulations that are not yet understood by all employees involved in the regional financial reporting system, more than that are the obstacles caused by the entire financial cycle of the Regional Government. Starting from budget approval to the preparation of financial reports caused by the complexity of regulations, lack of competent human resource support, weak coordination, and inadequate technology used. Some more specific examples are employee knowledge in understanding the contents of regulations related to regional financial management is still relatively minimal, the integration of planning and the Bengkulu Provincial Government through the Regional Financial Management Agency (BPKD) has implemented regional financial applications in regional spending activities.

According to the Regulation of the Minister of Home Affairs Number 77 of 2020, the classification of regional spending is operating expenses, capital expenditures, unexpected expenses, and transfer expenses. The Bengkulu Regional Financial Management Agency from 2014 to 2022 has used the Regional Management Information System (SIMDA) desktop application. In the 2023 Budget Year, it will use the Regional Financial Management Information System (SIMDA FMIS) developed by the Financial and Development Supervisory Agency which is based on the Website, in the implementation of web-based applications it makes it easier to create financial documents, because they can be accessed from anywhere as long as there is an internet network, and are not limited to 1 or 2 computer devices that must be installed but can be accessed via the website as long as they have an account. In addition to being web-based, SIMDA FMIS also integrates SIMDA Planning and SIMDA Finance. The previous SIMDA (SIMDA Finance version 2.9.0.9), still had to re-input the budget, because the system was not yet integrated and used a different application. SIMDA FMIS is a computer application program, namely an application program intended to assist local governments in managing their regional finances in an integrated manner starting from budgeting, accounting, and regional financial management. With this application, local governments can carry out integrated regional financial management, starting from budgeting, administration, accounting and reporting. Thus the output of this application is as follows: 1) Budgeting; Budget Work Plan (RKA), Budget Implementation Document (DPA), APBD and its amendments, and Fund Provision Letter (SPD); 2) Administration; Payment Request Letter (SPP), Payment Order Letter (SPM), Fund Disbursement Order Letter (SP2D), Deposit Receipt Letter (STS), along with registers, and other control forms; 3) Accounting and Reporting; Journal, General Ledger, Subsidiary Ledger, Budget Realization Report, Cash Flow Report, and Balance Sheet which can all be operated through the website without having to install the program first in the hardware (Laptop/Personal Computer), without having to update/refresh data on types of activity expenditures, maintenance of the main computer/server

and data storage/back up process which previously had to be done manually and periodically. The executive and legislative must take a firm approach in implementing the steps needed to complete the APBD process effectively, efficiently, and on time. This SIMDA FMIS application program is also supported by several manuals, namely the budget system and procedure manual, the administration system and procedure manual, the accounting and reporting system and procedure manual, and the Simda application operating guideline version 1.0.17. The regional financial management system based on accrual requires the support of a program that is able to manage thousands of transactions quickly, precisely, and accurately and is supported by the availability of human resources who are able to manage the system so as to produce maximum target achievements. In this case, it is necessary to know the real conditions of the user/users of the new application that is implemented. How is the perception of each user, what factors must be improved in the implementation of the new application so that it is appropriate, its utilization and users run optimally, this is what will be studied in this study. The government has regulated regional spending and expenditures called mandatory spending with the aim of reducing the problem of social and economic inequality in the region. In the governance of regional government finances, mandatory spending includes 1) Education budget, 2) Health budget, 3) Infrastructure and Social budgets as well as several Regional Government Organizations that carry out mandatory government affairs for basic community services, and Mandatory Government Affairs for indirect services to the community.

In this study, researchers conducted research on Regional Government Organizations within the Bengkulu Provincial Government that accommodate the governance system. So that in the budget planning that has been made, it can be realized according to needs, time and targets. This is considered very necessary so that decision makers can see the economic impact that occurs and become a consideration in determining regional spending budget policies for other strategic activities. The process of managing regional finances in Bengkulu Province is still faced with major problems, consisting of problems; 1) Human resources (HR) are still not competent in the process of managing regional finances in understanding the tools/system mechanisms in new financial applications, 2) Infrastructure problems; The implementation of SIMDA FMIS requires good and stable internet access in its operation, because the SIMDA FMIS system based on the website requires all regional financial processes to be carried out online, for that the facilities to support the online financial process must be available properly 3) Budget allocation problems in increasing human resource capacity through training and socialization, budget allocation for improving equipment infrastructure in the form of laptops and internet networks and electricity networks. Based on the background above, the researcher wants to see how the process of using website-

based financial applications runs with existing infrastructure such as internet networks, servers/main computers, systems and procedures in managing regional finances in this case the realization of regional spending, as well as the knowledge of users in operating it in spending activities such as educational background, training that has been attended and the length of service of users who are tasked with running this application, in addition to also wanting to know what factors are felt to be needed to be improved to be more familiar with the application, and of course solutions in overcoming limitations and obstacles in optimizing the use of financial applications in regional spending of the Bengkulu Provincial Government.

2. Method, Data, and Analysis

This study uses a descriptive qualitative method, according to Sugiyono (2008:15) that descriptive qualitative research is a research method based on the philosophy of postpositivism which is usually used to research natural objective conditions where researchers act as key instruments. The objects of the study are Regional Government Organizations that carry out Infrastructure functions: Public Works and Spatial Planning Agency, Health functions: Health Agency, Education functions: Education and Culture Agency and Social Service, mandatory spending is spending or expenditure that has been regulated by law, which aims to reduce the problem of social and economic inequality. The data used in this study are primary and secondary data, secondary data comes from the financial report data of the Bengkulu provincial government and other supporting data sources, primary data is data collected by individuals/an organization directly from the object being studied and for the interests of the study concerned which can be in the form of filling out questionnaires and supported by interviews. The selected correspondents were 3 ASN (State Civil Apparatus) who were directly or indirectly involved in running the financial application SIMDA FMIS (Financial Management Information System) at OPD (Regional Apparatus Organization) which carries out the mandatory spending function. In the questionnaire, the correspondents will be informed about how this application runs with everything that currently exists, be it infrastructure, human resource capabilities in understanding the information on this application and its budget.

The questionnaire also conveys what are the constraints in utilizing this financial application and the solutions expected by ASN who are tasked with running this application at the Regional Apparatus Organization. The data collection method uses a research method by distributing questionnaires and supported by interviews with ASN (State Civil Apparatus) who run the financial application.

3.   Result and Discussion

Respondent Characteristics

Based on Length of Service Based on the distribution of data from respondents related to length of service in the financial sector, it can be seen that all ASN who are directly or indirectly involved in the use of this financial application are all experienced.

Respondent Characteristics Based on Educational Background

Based on the distribution of questionnaire answers, it was found that there were too many treasurers from other educational backgrounds (Law, Public Health, and Arts) this can be an obstacle to administrative activities, the duties and functions of the Expenditure Treasurer are to control spending activities in OPDs and make accountability reports.

Respondent Characteristics Based on Origin of Regional Government

Questionnaire Answers based on Regional Apparatus Organization 1 Expenditure Treasurer from the Central Bengkulu Regency Government, and 1 Operator from the Kaur Regency Government. In looking at the results of the questionnaire answers distributed to respondents to reveal the implementation of Simda FMIS in managing spending activities in the Bengkulu Provincial Government, they will be grouped into three main results, namely: 1) Human Resources, 2) Infrastructure, and 3) Budget Allocation.
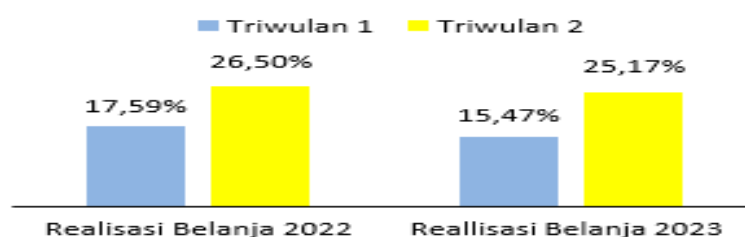
Optimization

In regional spending optimization activities, it can be measured by looking at the comparison of achievement targets that have been prepared in the Cash Budget Details (RKA) each month which are accumulated quarterly.

Figure 1 Realization of Expenditure and Expenditure Budget
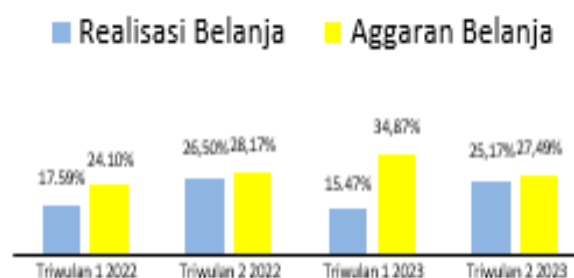
From the data presented in the table above, there is a decrease in the realization of spending activities from Fiscal Year 2022 to 2023 which is getting bigger. According to the Decree of the Minister of Home Affairs Number 690.900-327 of 1996, effective budget absorption is with an absorption percentage of 90%-100% and budget absorption is between 80%-90% and budget absorption with a percentage below 80% can be said to be less effective because the implementation of spending realization is not good. Based on the data in Table 4.4. there was a decrease in quarterly spending absorption when compared to the previous year. In 2022, Q1 and Q2 were 44.10% (8.17), while in 2023, Q1 and Q2 were 40.6% (21.71%).

Figure 2 Realization of Spending in Semester 1 of Fiscal Year 2022 Vs 2023

The realization of spending is smaller than the budget, it is called a favorable variance, so that the regional spending activities of Bengkulu Province can still be categorized as optimal/good for the 2022 Fiscal Year compared to the 2023 Fiscal Year which is less than optimal because the absorption is too low. Budget absorption that is too low is not good because it indicates weaknesses in the realization of spending or budget planning, but by not exceeding the budget that has been set, it also means that there is no waste of budget so that it is more efficient. Mahmudi (2010: 159). The realization of spending tends to always increase every year, the reasons for the increase in spending realization can be associated with inflation, changes in the rupiah exchange rate, and adjustments to economic factors. Mahmudi (2010: 160).

Implications of Optimizing Spending Activities.

The results above show that the role of the government in the economic sector which has not been optimal has an impact on the loss of regional spending benefits, because not all of it can be utilized, which means that there are 'idle' funds causing the realization target to be delayed which affects capital/service spending and other strategic activities. So this means that the role of the Government in the economy, namely as an allocation, distribution and stabilization, has not been implemented optimally, especially in the allocation and distribution of its spending activities. By looking at the graphic data above, the data on the lack of realization differences in the 2023 Fiscal

Year is getting bigger against its spending budget, with changes in the SIMDA Financial Application system which is desktop-based migrating to a more dynamic website system. In this discussion, the researcher reveals comparative data on the amount of absorption of spending realization from the 2022 and 2023 budgets which experienced a decrease in the percentage of realization, this is due to internal factors of unpreparedness of human resources, infrastructure conditions and budget allocations in supporting the migration of changes in financial applications that are applied in administrative activities in the Bengkulu Provincial Government.

4. Conclusion and Suggestion

From the results of this study, it answers the formulation of the problem in Optimizing the spending activities of the Bengkulu Provincial Government and the constraining factors in the implementation of its financial applications: 1). The achievement of regional spending realization through the use of the SIMDA FMIS financial application in the Bengkulu Provincial Government has not been optimal, because there was a decline in the realization of its spending budget in semester 1 of 2023. 2). The constraints in the SIMDA FMIS application are: a). The competence of Human Resources (HR) which is still largely not in accordance with the financial sector. b). The condition of the infrastructure which in terms of quality and quantity is not yet optimal in running the SIMDA FMIS application because many use Personal Computers (PCs) and concerns about the capabilities of the main computer/server. c). The condition of the Budget Allocation which must be shifted or added to increase the quantity of infrastructure in the form of laptops, servers and other supporting equipment. The suggestions are: 1). There needs to be initial training before determining the type of financial application that will be used in the Budget Year. 2). There needs to be criteria for work experience and competence in the financial sector in determining ASN involved in the administration process, both directly and indirectly. 3). Improving infrastructure to support financial management performance by prioritizing ASN involved in the administration of OPD spending activities. 4). Considering implementing a punishment and rewards system for Regional Apparatus Organizations with low budget realization.

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