



## EVALUATION OF THE IMPLEMENTATION OF THE LOCAL GOVERNMENT INFORMATION SYSTEM (SIPD RI) IN MANAGING LOCAL GOVERNMENT FINANCIAL REPORTING IN SELUMA REGENCY

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### ABSTRACT

The Seluma Regency Government has implemented the Regional Government Information System since 2019 until now, at the beginning of its implementation this system still encountered several technical obstacles related to the financial reporting process, however, the output produced by this system is more structured than the preparation with a manual system. In addition, with the change in the pattern of preparing financial reports from a manual process to SIPD RI certainly changes the paradigm and system in financial governance that was previously done with a manual system has changed to a more practical and easier system because it has provided a menu option for each financial management process. This study aims to determine how the implementation of the Regional Government Information System (SIPD RI) in the management of financial reporting of the Seluma Regency Regional Government is seen from the aspects (criteria) of Relevance, Accuracy, and Timeliness. Based on the research objectives, the type of research is Quantitative research. Quantitative research is a research approach that collects and analyzes numerical data to answer research questions. This approach emphasizes objective measurement, structured data, and the use of statistical analysis to test hypotheses or explain a phenomenon. The analysis tool used is a Likert scale, data presentation will be presented in the form of frequency tables, percentages and average values. The results of the study for relevance (relevance) 4.45 strongly agree, accuracy (3.76) agree and time limit (timeliness) 3.95 means agree. In conclusion, the implementation of SIPD RI in Seluma Regency has benefits and supports the management of Regional Government financial reporting in Seluma Regency

## INTRODUCTION

In developing the SIPD, the Ministry of Home Affairs (Kemendagri) has also issued Regulation of the Minister of Home Affairs Number 70 of 2019 concerning Regional

Government Information Systems to initiate the development of the SIPD application. Furthermore, Regulation of the Minister of Home Affairs Number 90 of 2019 concerning Classification, Codification, and Nomenclature of Regional Development and



Financial Government regulates the use of a single codebase in all stages of development planning and regional financial management in SIPD across all regional governments. SIPD RI has been designated as a general application for regional financial management and is expected to provide a regional financial database. This database is very useful for synchronizing central and regional policies and observing regional fiscal capacity, as well as dominant regional expenditures. This data also serves as a basis for the central government in determining the amount of transfers to regions with low fiscal capacity. It is highly hoped that SIPD RI will be able to encourage regional government financial reports that apply government accounting standards, so its implementation must be evaluated to determine the extent of its implementation in regional financial management. This is also useful for auditors to ensure that the resulting data is truly valid and reliable. With the full implementation of SIPD RI, it is hoped that there will be better synchronization between central and regional policies as well as increased transparency and accountability in regional financial management.

This study aims to determine the implementation of the Regional Government Information System (SIPD RI) in managing the financial reporting of the Seluma Regency Government, based on the criteria of Relevance, Accuracy, and Timeliness. This aspect was formulated because expert opinion indicates that these three aspects overlap significantly, making it necessary to examine them. According to Harry Waluya (1957: 81), information must meet four criteria: 1) Relevance, 2) Timeliness, 3) Accuracy, and 4) Veriability. Meanwhile, according to Parker

(Wahyudi, 2001: 11), the requirements for good information are:

1. Availability
2. Comprehensibility
3. Relevance
4. Usefulness
5. Timeliness
6. Reliability
7. Accuracy
8. Consistency

Other studies in determining information quality, such as Delone and Mclean (1992) in *IS Success: The Quest of Dependent Variables*, state that there are four factors that influence information quality: accuracy, comprehensiveness, consistency, and completeness. Meanwhile, Srinivasan (1985) in *Alternative Measures of System Effectiveness: Associations and Implications* states that there are four factors that influence it: report accuracy, report relevance, understanding, and report accuracy. In general, relevance is appropriateness. The word relevance comes from the English word relevant, which means related. Meanwhile, according to the *Big Indonesian Dictionary*, relevance means relationship and connection. Sukmadinata (2006) explains that relevance consists of internal relevance and external relevance. Internal relevance is the appropriateness or consistency between components such as objectives, content, delivery processes, and evaluation, or in other words, internal relevance concerns the integration between components. Meanwhile, external relevance is appropriateness to demands, needs, and developments in society.

Thus, it can be understood that relevance is a relationship, conformity to the needs of society. In relation to the world of education, a



higher education institution is said to exist relevant if all or most of its graduates can be absorbed by the world of work that corresponds to their field and strata level (Sadjad, 2002). Furthermore, it is stated that the relevance of an educational program contains elements of objectives, input, process, output/results and impact (outcome) generated from the program. Another opinion outlines relevance into two ideas: as a cognitive effect and a processing effort. As a cognitive effect, something is said to be relevant if it meets the requirements factually and empirically by itself. Meanwhile, as a processing effort, something is said to be relevant after going through a series of treatments so that it meets the established relevance standards (Matsui, 2007). Meanwhile, Lavrenko (2009) views relevance as a representation of the required information, as well as a reflection of what is sought. Slightly different from some previous opinions, Unger (2006) expressed that relevance is related to making more specific assumptions about something so that it can later be said to be relevant. So something is said to be relevant if it meets the standards of relevance that have been specifically set and are related to that matter.

Timeliness (timeliness) according to Suwardjono (2011:170) is "The availability of information for decision makers when needed before the information loses its ability to influence a decision". Timeliness Timeliness in delivering financial reports, according to Baridwan (1992) means that information must be delivered as early as possible to be used as a basis for assisting in making economic decisions and to avoid delays in making such decisions. Timeliness shows the time span between the presentation of the desired

information and the frequency of reporting information. Timely information is influenced by the manager's ability to respond to every event or problem. Timely information will also support managers in facing uncertainties that occur in their work environment (Amey, 1979; Gordon and Narayanan, 1984).

Accuracy Definition of "accuracy" According to Budiwanto (2012:9) Accuracy is a person's ability to direct a movement to a target in accordance with the goal. Meanwhile, according to Kent in Budiwanto (2012:43) "Accuracy is carrying out movements without making mistakes". According to DeLone and McLean (1992), information quality is one of the important dimensions in evaluating the success of an information system. They suggest that information quality can be measured through several indicators, including accuracy, relevance, and completeness. Meanwhile, Wang and Strong (1996) added that information accuracy is the extent to which the information reflects the reality or truth of the object represented. They also show that low information quality can lead to errors in decision making, which in turn affects operational efficiency and overall organizational performance. These theories form the basis for understanding the importance of accuracy in information quality and how this affects management systems.

In its implementation, the Regional Government Information System (SIPD RI) aims to accelerate the planning, budgeting, administration, and financial reporting processes in Seluma Regency. However, program implementation requires the commitment of all relevant stakeholders to achieve its objectives. The use of SIPD requires seriousness in its implementation, requiring cooperation from all relevant stakeholders to





ensure its implementation in accordance with its function. The use of SIPD by the regional government represents a new breakthrough in the planning, budgeting, administration, and financial management processes, as well as other functions that have been provided to support regional government performance.

The Seluma Regency Government has used and implemented SIPD RI as a financial management information system and financial reporting information system. The Seluma Regency Government implemented SIPD RI as a broader management information system from the various subsystems within SIPD RI. There are many SIPD RI application packages implemented by Seluma Regency, one of which is SIPD RI which helps the Seluma Regency Government process financial data and report the financial data to the higher agencies. The Seluma Regency Government has implemented SIPD RI since 2019 until now, at the beginning of its implementation this system still encountered several technical obstacles related to the financial reporting process, however, the output produced by this system is more structured than the preparation with a manual system. In addition, with the change in the pattern of preparing financial reports from a manual process to SIPD RI, of course, changes the paradigm and system in financial governance that was previously done with a manual system has changed to a more practical and easier system because it has provided a menu option for each financial management process.

In general, there are many benefits offered by the implementation of SIPD RI, including the speed of transaction processing and report preparation, calculation accuracy, large-scale data storage, and lower processing costs. With the benefits generated by the use of SIPD, it is

necessary to evaluate its implementation in order to identify the obstacles faced for improvement as an effort to increase the quality of financial reporting. The obstacles faced in the implementation of SIPD RI in the Seluma Regency Government are related to the internet network, limited human resources which are the cause of poor financial management, system updates and maintenance by the Ministry of Home Affairs (Kemendagri), and the need for work facilities in each Regional Apparatus Organization (OPD).

## MATERIALS AND METHODS

The author proposes the formulation of the problem in this study as follows: How is the Evaluation of the Implementation of the Regional Government Information System (SIPD RI) in Managing Regional Government Financial Reporting in Seluma Regency measured using the criteria: Suitability (Relevancy), Accuracy (Accuracy), and Timeliness (Timelines). The Data Collection Method used in this study is a Questionnaire, namely a number of written questions used to obtain personal information about things he knows. This Questionnaire or Questionnaire is often also called a Questionnaire. The questionnaire was given to managers and users of the SIPD RI application in the Seluma Regency Government consisting of the SKPD Expenditure Treasurer and the SKPD Financial Administration Officer (PPK) in the Seluma Regency Regional Government.

Sampling technique is a method or way to determine the sample and sample size. The sample used is part of the population to be studied and can represent the generalization conclusions from the population. The



sampling technique used is probability sampling. Probability sampling is a sampling technique that provides an equal opportunity for all members of the population to be selected as sample members (Sugiyono, 2007). The probability sampling technique used is proportionate random sampling. Proportionate random sampling is a sampling technique carried out when the characteristics or elements in the population are not homogeneous. In this study, researchers took 50% of the population.

## RESULTS AND DISCUSSION

Based on the calculation results regarding the responses to the Evaluation of the Implementation of the Indonesian Government Financial Reporting System (SIPD RI) with the Accuracy criteria, it can be seen that the average value of the respondents' questionnaire results was 3.76 with the qualification of Agree. Of the 4 questionnaire results, the highest average value was 4.23 in question 1. This proves that in the use of the Indonesian Government Financial Reporting System (SIPD RI), the information in the financial statements is prepared comprehensively, namely covering all accounting information that can be used in decision-making. Furthermore, point 3, namely SKPD using accounting policies guided by government accounting standards, had an average value of 3.63, which means agree. This shows that the average respondent believes that the SIPD RI used in the financial reporting process has used policies that are in accordance with government accounting standards. Furthermore, questions in points 2 and 4 have an average value of 3.60, which means they agree. This indicates that the average respondent answered in agreement

that the financial report information presented by SIPD RI is easy to understand, free from misleading understanding, and material errors. From the details of the values of each question point, we can conclude that the implementation of SIPD RI is good, this can be seen from several accuracy indicators that are in the agree qualification. This agree qualification means that the research respondents agree with the operational variables used by the researcher regarding the implementation of SIPD RI. The operational variables used in this study reveal that the level of accuracy of the SIPD RI Program is good. Through SIPD RI, the accuracy of the Seluma Regency Government's financial reports is guaranteed. This proves that SIPD RI:

1. Provide comprehensive financial reporting information, including all accounting information that can be used in decision-making.
2. Produce financial reports for the Seluma Regency Government that are free from misleading statements or material errors.
3. Provide clear financial reporting information that is easy for users to understand.
4. SIPD RI uses accounting policies guided by Government Accounting Standards (SAP).

Researchers also evaluated the implementation of SIPD RI using the Timeliness criterion. This is because the timeliness of the preparation or submission of regional government financial reports impacts the value of those reports. Timeliness is one way to measure transparency and the quality of financial report submission. The following are the results of the respondent questionnaire



regarding the evaluation of SIPD RI implementation using the timeliness criterion. Based on the calculation results regarding the response to the Evaluation of the Implementation of SIPD RI with the criteria of Timeliness (Timelines), the highest average value in point 3 is 4.23 (strongly agree). Therefore, it can be concluded that the implementation of SIPD RI in financial reporting can provide/present up-to-date information so that all existing information will be presented according to needs and on time. Furthermore, questions in points 4 and 5 with an average value of 4.09 and 4.00 (agree), it can be concluded that the implementation of SIPD RI can produce reports according to the needs of SKPD, creating efficiency and effectiveness in existing work in the agency so that it makes the financial reporting process easier and can be completed on time. Furthermore, points 1 and 2, the average value is 3.67 and 3.65 which means agree, it can be concluded that the average respondent answered that the implementation of SIPD RI is easy to use and can present information on time. From all the questions, it can be seen that the average value of the results The questionnaire respondents' score for the timeliness criterion was 3.95, with a "Agree" score. This can be concluded that the implementation of the Regional Government Information System (SIPD RI) is good, as evidenced by several timeliness indicators that fall within the "Agree" score. This "agree" score indicates that the research respondents agree with the operational variables used by the researcher regarding the implementation of SIPD RI. The operational variables used in this study reveal that the timeliness level of the Regional Government Information System (SIPD RI) is very good. SIPD RI can improve or

enhance the timeliness of the preparation and submission of required financial reports. Therefore, we can conclude that SIPD RI:

1. Is easy to use by agencies/SKPDs within the Seluma Regency Government.
2. Can provide/present information in a timely manner.
3. Can provide/present up-to-date information.
4. Can create efficiency and effectiveness in work within agencies/SKPDs.

The third criterion used to evaluate the implementation of the SIPD RI is Relevancy. The timeliness of the preparation or submission of regional government financial reports impacts the value of those reports. Timeliness is one way to measure transparency and the quality of financial report delivery. The following are the results of the respondent questionnaire regarding the evaluation of the implementation of the SIPD RI using the timeliness criterion.

Based on the calculation of responses to the evaluation of the implementation of the SIPD RI using the relevance criterion, the average score of the respondents' questionnaire was 4.45, qualifying as "Strongly Agree." This can be concluded that the implementation of the SIPD RI is "Very Good," as evidenced by several conformity indicators that fall within the "Strongly Agree" category. This "Strongly Agree" category means that the respondents strongly agree with the operational variables used by the researcher regarding the implementation of the SIPD RI. The operational variables used in this study reveal that the level of relevance of the Regional Government Information System Program is "Very Good." Through the SIPD RI, data can be improved or corrected in the preparation or





submission of financial reports according to requirements. Therefore, we can conclude that the SIPD RI:

Data processing with SIPD RI allows for accurate and precise accounting and financial reporting procedures for Seluma Regency.

1. The information presented is relevant to the needs of users (SKPD) in Seluma Regency.
2. The overall content of the information generated meets user needs.
3. Information or reports generated by the system are presented clearly, with displays, fonts, and sizes that are easy for users to understand.
4. Information or reports presented by the SIPD RI system are presented in a format that is useful and meets user needs.

From the results of the questionnaire on the Evaluation of SIPD RI Implementation using the Relevancy criterion, points 2 and 3 had the highest average score of 4.68, indicating that the average respondent strongly agreed that the information presented was relevant to user needs and that the content and content were relevant. (content) overall of the information produced can meet user needs. Furthermore, in point 4 the average value is 4.59 which means that the average respondent strongly agrees that the use of SIPD RI will present clear information or reports in the form of display, type and size of letters. Furthermore, point 1 the average value is 4.32 which means that the average respondent strongly agrees that data processing with SIPD RI can carry out accounting and reporting procedures correctly and accurately. Finally, point 5 the average value is 4.00 which means that the average respondent agrees that the use

of SIPD RI presents information or reports in a useful format according to needs.

Based on the research results, it was found that the implementation of the Indonesian Financial Reporting System (SIPD RI) in Seluma Regency has had a significant impact on improving the quality of the Seluma Regency Government's financial reports. However, many obstacles remain in the implementation of SIPD RI, including the lack of competent human resources/staff who understand and are competent in SIPD RI. Therefore, going forward, the Seluma Regency Government needs to develop a strategic plan to improve the professionalism of its staff in managing financial reports, including:

- a. The Seluma Regency Government will increase education and training on financial reporting.
- b. The Seluma Regency Government will be more active in providing technical guidance to report managers at the Regional Government Work Unit (SKPD) level to ensure the professionalism of financial report managers, enabling them to produce accountable financial reports in accordance with laws and regulations.
- c. The Seluma Regency Government will be able to establish clear policies regarding the Government Accounting Standards applied in Seluma Regency.

## CONCLUSION

By looking at the description and evaluation of the problems explained in the previous chapters, the researcher draws the following conclusions:

1. From the results of the evaluation study of the application of SIPD RI on the quality of financial reports is good. The relevance criteria obtained the highest average value



of 4.45 with very good qualifications, the timeliness criteria obtained an average value of 3.95 with good qualifications, the average value of the questionnaire with the accuracy criteria is the smallest, namely 3.76 with good qualifications. Of the three criteria, the relevance criteria in the SIPD RI Application have the greatest impact on improving the quality of the Seluma Regency Government's financial reports. This is because the SIPD RI Application carries out accounting and financial reporting procedures correctly and carefully, the information presented is also in accordance with user needs, the overall content and content provide information according to user needs, and the information is presented in a useful format according to needs. The timeliness criteria also have a significant impact on the process of managing financial reporting, this proves that the use of the SIPD RI application can and makes the existing process easier if Compared to the manual system, the use of the SIPD RI application has significantly reduced the time spent using the slower manual system because the existing system is not well controlled and planned. Furthermore, the accuracy criteria are valued at 3.76 with good qualifications, this proves that the use of SIPD RI emphasizes accuracy in the financial reporting process. By using the SIPD RI application, users will be more careful and more thorough because in the use of SIPD RI there is a system that regulates and controls every process from beginning to end with the same provisions so that indirectly makes users more careful and thorough in the financial reporting process.

2. Obstacles encountered in implementing the SIPD RI (Indonesian Government Financial Report System) in managing the Seluma Regency Government's Financial Reports include:
  - a. Frequent user errors (human error) in data input, which often hinder or delay work due to data deletion or cancellation.
  - b. Ineffective implementation of the internal control system in each Regional Government Work Unit (SKPD), as evidenced by the continued presence of incomplete or unimplemented activities.
  - c. Weak planning and budgeting within SKPDs, resulting in numerous activities being shifted, impacting rescheduling and administrative implementation. This hampers budget absorption.
  - d. Realization of goods and capital expenditure payments at the end of the year does not align with actual physical realization, resulting in a lack of synchronization in the recording of Seluma Regency Government assets.
  - e. Limited human resources/experts who understand the accounting process for preparing SKPD financial reports within the Seluma Regency Government.
  - f. There is still a realization of capital expenditure at the end of the year that does not match the physical realization, thus causing a lack of synchronization in the recording of assets to be reported in the financial reports of the Seluma Regency regional government.

## RECOMMENDATIONS





To address the challenges faced in implementing the Indonesian Financial Reporting System (SIPD RI) in managing financial reports for the Seluma Regency Government, strategies that can be implemented to improve the professionalism of financial report management personnel include:

- a. The Seluma Regency Government should increase education and training on financial reporting.
- b. The Seluma Regency Government should be more proactive in providing technical guidance to report managers at the Regional Government Work Unit (SKPD) level to ensure the professionalism of financial report management personnel, enabling them to produce accountable financial reports in accordance with laws and regulations.

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