Analysis of the Implementation of the Regional Financial Management Information System (SIPKD) in Regional Financial Management in the City of Padang Panjang

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ABSTRACT

This study aims to analyze the implementation ofRegional Financial Management Information System (SIPKD)and analyze the factors that hinder the implementationRegional Financial Management Information System (SIPKD) in Regional Financial Management in Padang Panjang City. The type of research that will be used is qualitative research,with a descriptive approach. Data collection techniques were carried out through observation, interviews and recording. This study uses the analysis technique Manual Data Analysis Procedure (MDAP) to analyze the interview transcription data that has been obtained in the field. The findings of this study use George C. Edwards III's theory of policy implementation, which can be seen in the implementation of SIPKD for regional financial management that has not been optimal. This is due to not being optimal in socialization, employees who are still not proficient in the use of SIPKD, supporting facilities are not maximized, the network in the operation of SIPKD sometimes has errors and information has not been updated on the website, and the organizational structure is not in accordance with its field in Regional Financial Management in accordance with the recommendations. from the Ministry of Home Affairs.

Keywords : Implementation, SIPKD, Regional Financial Management.

INTRODUCTION

Law Number 23 of 2014 concerning Regional Government which states that the administration of government affairs by the regional government and the people's representative council is based on the principle of autonomy and co-administration with the principle of autonomy. The birth of local government policies in the law has the authority to regulate the interests of its own region. According to (Chaves-Avila & Gallego-Bono, 2020; Flanagan et al., 2011; Isenberg, 2011; Rustandi, 2016) Policy is a strategy and action in order to achieve the desired goal as an effort to solve a problem contained in the policy, including the goals to be achieved that are in favor of the interests of the community. The local government is obliged to guarantee the protection and civil recognition of every important event experienced which is the right of the community. Moreover, legal certainty must be provided, including legal presence documents which are also useful for clarity of identity and civil status, providing legal protection and access to services and convenience (Budiartha & Puspadma, 2018; Lakhani, 2013; Ramazana et al., 2021; Syuaib et al., 2021).

Local governments are expected to be able to organize democratic governance, transparency, free from KKN (Corruption, Collusion and Nepotise) actions as well as effective and efficient in providing services to the community (Adeyemi et al., 2012; Jatmiko & Lestiawan, 2016; Lakhani, 2013). Efforts are being made to achieve efficiency, effectiveness and economic value from the practice of government services to the community. In this purpose, it is hoped that the implementation of E-Government will achieve results with the maximum

implementation of E-Government (Al-Rashidi, 2010; Al-Shboul et al., 2014; Kifle & Cheng, 2009), especially in terms of public service. E-Government is defined by the United States Federal government (Alshehri & Drew, 2010; Schelin, 2007; Seifert & Chung, 2009; Seifert & Relyea, 2004) as follows: E-government refers to the delivery of government information and services online through the Internet or other digital means. E-government refers to the delivery of government information and services online through the internet or other digital media.

The implementation of E-Government is supported by Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems, abbreviated as SPBE, is a government administration that utilizes information and communication technology to provide services to SPBE users. This Presidential Regulation on SPBE has something to do with the management of regional finances. (Pattawe et al., 2022; Sumtaky et al., 2018; Temenggung, 2016) disclosethat "regional financial management is the whole activity that includes planning, administration, reporting, accountability and supervision of regional finances". In Government Regulation of the Republic of Indonesia Number 12 of 2019 concerning regional financial management, it is all activities that include planning, budgeting, implementation, administration, reporting, accountability, and supervision of Regional Finance. The implementation of the duties and authorities of regional financial managers may involve information, data flow, use and presentation of documents electronically. Government Accounting Standards destination itself is to improve accountability and reliability of public financial management. Government Regulation No. 71 Year 2010 Article 1, paragraph (8) states that:

The application of the Regional Financial Management Information System (SIPKD) is an application from the Ministry of Home Affairs that is used in Regional Financial Management, as a tool for local governments that is used to increase the effectiveness of the implementation of various regulations in the field of regional financial management based on the principles of efficiency, economy, effectiveness, transparency. , accountable and auditable.

Based on observations, researchers can describe some of the problems that occur in the field in implementing the SIPKD application, namely the problems that often occur are network disturbances from the internet and the SIPKD application server is not stable which can cause the SIPKD application to often experience errors and hamper regional financial management at BPKD Padang Panjang City. In addition, there are other problems, namely in the implementation of SIPKD there is a limited budget for updating SIPKD to adjust to the latest regulations. Public services based on e-Government in Indonesia has not been widely applied, because these services require substantial funding, which requires the readiness of human resources, government officials, and the readiness of society(Rahmi & Frinaldi, 2020)

As for other problems found in the field in the implementation of SIPKD applications, namely the limitations of Human Resources in the management of regional finances in SIPKD.For effective, efficient and optimal implementation of organizational tasks in government, it is necessary to develop planned and sustainable human resources so that they receive competent, professional and capable human resources that are of high quality in accordance with the requirements of the organization and are expected .(Yogi & Frinaldi, 2020).Then,Human resources play a big role in government administration. This is because human resources are the main drivers of the organization. Even though it has other driving

resources such as finance and technology in a complete organization, without paying attention to the quality of human resources, the organization has not been able to achieve its optimal goals.(Fatimah & Frinaldi, 2020).

Another problem found by researchers is that in the implementation of the SIPKD application there is a problem that occurs, namely the lack of awareness of the culture of sharing information in OPD to make it a top priority in completing regional financial reports on the SIPKD application. This once happened in 2021, namely there was a delay in the submission of regional financial reports, resulting in a delay in the DAU (General Allocation Fund). The delay in the DAU has an impact on the delay in the implementation of all activities such as routine expenditure activities, both personnel expenditures and goods and services expenditures. Personnel expenditures are included in employee salaries, employee benefits and employee incentives, while goods and services expenditures are related to consultants regarding consumables.

Based on the description of the background above, research will be conducted on the implementation of the Regional Financial Management Information System in the management of regional finances in the City of Padang Panjang and what are the inhibiting factors and efforts made in overcoming obstacles to the implementation of the Regional Financial Management Information System in regional financial management. in the city of Padang Panjang.

METHODS

This research is a qualitative descriptive study.Sudaryono, (2018:91) defines qualitative research as research that seeks to understand how to interpret and describe certain objects. This study focuses on the first problem, namely the implementation of the Regional Financial Management Information System (SIPKD) in regional financial management in Padang Panjang City and what are the obstacles and efforts of implementing the Regional Financial Management Information System (SIPKD) in regional financial management in Padang Panjang City.This research is located at the Regional Financial Management Agency of Padang Panjang City as an OPD in charge of regional financial management at the Padang Panjang City government.

According toSugiyono, (2017:224)data collection can use primary and secondary sources. which data collection techniques According to Koentjaraningrat (1961) (inBungin, 2008:189)explained that the data collection technique consisted of observation, interview and recording techniques. Data collection tools are notebooks, recording devices and cameras.

This study uses the analysis technique Manual Data Analysis Procedure (MDAP) (Bungin, 2021:256). The MDAP stages will be used by the author to analyze the interview transcription data that has been obtained in the field along with several stages. The coding technique used is divided into three, namely: open coding, axial coding, and selective coding (Renaldi, I., & Frinaldi, A. 2022).
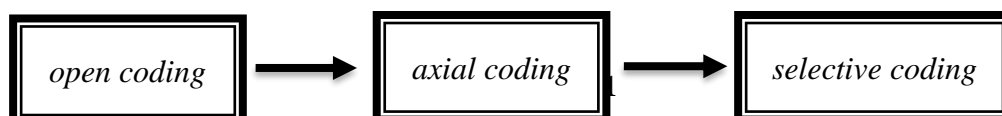
| *open coding* | → | *axial coding* | → | *selective coding* |

Table 1. Interview Participation List

No.	Informant Name	Position
1.	Dr. Winarno , SE, ME	Head of Regional Financial Management Agency
2.	Zia Ul Fikri, SE	Secretary of the Regional Financial Management Agency
3.	Medi Rosdian, S. Sos. M.Si	Head of Budget and Treasury
4.	Rina Fauzana, SE	Head of Sub-Division of Budget
5.	Eva Yulia Susanti	Treasurer of the Department of Housing, Settlement and Environment
6.	Feri Nugraha, S. Sos	Treasurer of the Department of Trade, Small and Medium Enterprise Cooperatives
7.	Dona Arvita	Treasurer of the Village Halls
8.	Rahmawati, SE	Treasurer of the Regional Financial Management Agency
9.	Bonny Handana	SIPKD Operator

RESULTS AND DISCUSSION

Analysis of the Implementation of the Regional Financial Management Information System (SIPKD) in Regional Financial Management in the City of Padang Panjang

Some of the results of the implementation of this application include accelerating data processing and establishing the course of financial transparency and accountability in the Padang Panjang City Regional Finance Agency. Through this application, the entire system is integrated with others and this application provides facilities for the executive and the general public who need financial information relating to budgeting, verification, accounting and financial reporting.

The factors that influence the success of an implementation are based on the theory according to George C. Edward III in Subarsono (2021) who holds the view that policy implementation is influenced by four variables, namely communication, resources, disposition and bureaucratic structure. To find structured results, this study uses the Manual Data Analysis Procedure (MDAP) analysis technique (Bungin, 2021:256). The stages of this technique are 1) Daily Notes, 2) Transcripts, 3) Coding, 4) Categories, 5) Themes and 6) Memos. In order for these findings to be structured, the authors first coded the informants with codes P1 to P9 to facilitate the coding process, which is presented above in table 1 the list of interview participants. Verbatim transcription of interview results is the beginning of the process of data analysis using coding techniques. The verbatim transcription process is a transcription that is in accordance with the results of the interview and then obtained without changing the word form (Hagens, Dobrow, & Chafe, 2009).

Open coding

The results of a verbatim interview from 9 participants related to the implementation of the Regional Financial Management Information System (SIPKD) in Regional Financial Management based on the transcription results in the open coding found 48 codes, then the author condensed them into several concept codes. The #28 concept code was obtained from the dominant phrases that appeared in the interview. The results of the compaction of concepts in open coding are presented in table 2.

Table 2 Open Coding Analysis

Participants	Transcription	Concept Compaction
P1	*The weakness of the SIPKD application at the moment is that it cannot accommodate changes in the existing spending structure in Permendagri 77 or PP 12. For budgeting, the SIPKD application cannot be used, so the data administration system is a copy of SIPD data from the Ministry of Home Affairs, not data that is directly entered from the SIPKD application, so to use the SIPKD application using 2 stages. (12 September 2022)*	#23 the SIPKD application has not been able to accommodate changes to the existing shopping structure in Permendagri 77 or PP 12
P2	*the opportunity is we can customize the application, ask the developer or "Raja Sakti" to update the application or the latest version that can adapt to the shopping format in accordance with PP 12. if we can accommodate the shopping format then maybe we can enter APBD data in SIPKD, budget entry to SIPKD , then the data can go directly to administration, accountability reporting to reporting. (12 September 2022)*	#24 the threat of regulation from the Ministry of Home Affairs requires all regions to use the SIPD application for data connected to the center and the process must be done twice
P3	*the threat could be regulation, now the regulation of the Ministry of Home Affairs requires all regions to use the SIPD application for data that is connected to the center while we can use both, but the problem is that we have to enter data twice, so it includes the constraints experienced, namely the central government regulation that requires us to use the application. SIPD. (13 September 2022)*	#25 Inadequate human resources, insufficient financial resources and unstable network
P4	*The provision of budget for maintenance of SIPKD applications is not sufficient so that it can cause servers to experience frequent errors (13 September 2022)*	
P5	*Obstacles that occur such as the emergence of new regulations, now the regulation of the Ministry of Home Affairs requires all regions to use the SIPD application for data that is*	

Participants	Transcription	Concept Compaction
	connected to the center while we can use both, the only problem is that we have to enter data twice (14 September 2022)	
P6	*SIPKD is a Web-based program so it really depends on the readiness of devices and data networks both on SKPD and on SKPKD, if there is unpreparedness of the equipment and network, then SIPKD will not run smoothly (14 September 2022)*	
P7	*Sometimes server errors then frequently occur employee mutations so that it has an impact on employee misunderstanding regarding the SIPKD application (15 September 2022)*	
P8	*The unpreparedness of employees in entering data into SIPKD often results in incorrect data input (15 September 2022)*	
P9	*Obstacles that are certain are unstable networks, frequent interruptions, thus hampering work (interview 15 September 2022)*	
P2	*The problem of the SIPKD application server can be done by increasing communication and cooperation with the developer, as for the problem solving mechanism for the regional financial management server that uses the SIPKD application, there are 3 stages, namely the first stage is carried out independently if a problem occurs in the SIPKD application according to capabilities. The second stage, if it cannot be completed independently, will be asked for a combination of the Raja Sakti development officers assigned to each region and then guided via telephone. Then, if the second method cannot be done, then a developer officer is brought to the Padang Panjang City BPKD. (interview 12 September 2022)*	#26 improved communication and collaboration with developers. # 27 providing regular socialization and Bimtek (technical guidance)
P3	*The user conveys problems in the use of sipkd to each administrator to follow up on these problems, if at the admin level it cannot be resolved, then the administrator makes a proposal for handling problems to SIPKD Experts who have been appointed from the SIPKD developer (interview 13 September 2022)*	# 28 Internet connection network security

Participants	Transcription	Concept Compaction
P4	*To overcome the limited resources, routine socialization is carried out and Bimtek (technical guidance) is held to increase the knowledge of users of the SIPKD application (interview 13 September 2022)*	improvements
P5	*The effort is in the form of providing socialization regarding application updates (interview 14 September 2022)*	
P6	*Frequent network disturbances so that the SIPKD application error, the effort is to increase the security of the internet connection network (interview September 14, 2022)*	
P7	*Providing training or technical guidance to those related to the implementation of the SIPKD application (interview 15 September 2022)*	
P9	*The user conveys problems in the use of sipkd to each administrator to follow up on these problems, if at the admin level it cannot be resolved, then the administrator makes a proposal for handling problems to SIPKD Experts who have been appointed from the SIPKD developer.(interview 15 September 2022)*	

Source: Processed Data, 2022

Based on the results of the interview transcription from Open Coding, it was found a description of the constraints and efforts made in the implementation of the SIPKD application in regional financial management. The obstacles found in code #23 the SIPKD application has not been able to accommodate changes in the existing spending structure in Permendagri 77 or PP 12, #24 the threat of the regulation of the Ministry of Home Affairs requires all regions to use the SIPD application for data that is connected to the center and the process must be done twice, #25 Inadequate human resources, insufficient financial resources and unstable network. Then the efforts found in code #26 are improving communication and collaboration with the developer, #27 providing routine socialization and holding technical guidance (technical guidance), #28 improving internet connection network security.

Axial Coding

The results of the axial coding analysis of the code #28 concepts are condensed into #12 subcategories, which can be seen from table 3, namely:

Table 3 Axial Coding Analysis

Draft	Subcategory
Concept #1 Concept #2 Concept #3	**Subcategory #1**communication has been carried out in the form of socialization but it has only been carried out once a year since the establishment of the SIPKD application program, socialization has not been optimal because there have been changes to the latest regulations and forms of communication by using Whatsapp groups to convey the obstacles that occur
Concept #4 Concept #5	**Subcategory #2**There are still human resources in the implementation of the SIPKD application that are not in accordance with the educational background that should be needed in the economics or accounting majors
Concept #6 Concept #7 Concept #8 Concept #9	**Subcategory #3**financial resources available are incomplete: 1. Constraints in the server and the menu list is not complete 2. Applications that have not been updated 3. 40 OPD members still don't understand how to manage the application
Concept #10 Concept #11 Concept #12 Concept #13 Concept #14	**Subcategory #4**disposition that is in accordance with the main tasks and functions as seen from: 1. commitments that have been made by the implementer which refers to the regulations 2. an honest attitude that has been applied by the implementer but still improving human resources is still needed with continuous apparatus development activities 3. democratic attitude that has been given by the implementor in taking an organizational decision
Concept #15 Concept #16 Concept #17 Concept #18 Concept #19 Concept #20	**Subcategory #5**the bureaucratic structure that has been implemented in accordance with the SOP but there are obstacles in its implementation there are still a lot of tasks that must be made in detail and there are still unfinished tasks. **Subcategory #6**Procedural standards have led to technical guidelines and regulations, but there are still unfinished tasks due to server bottlenecks.
Concept #21 Concept #22	**Subcategory #7**accountability fragmentation that has been implemented by SIPKD operators but is still hampered by SIPKD applications that have not been updated.
Concept #23 Concept #24	**Subcategory #8**there are still many obstacles in the SIPKD application, especially server disturbances, not updating the SIPKD application

Draft	Subcategory
Concept #25	And there is no security from an unstable network and inadequate human and financial resources.
	Subcategory #9 there is still a threat that the regulation of the Ministry of Home Affairs requires all regions to use the SIPD application for data that is connected to the center and the process must be done twice
Concept #26	**Subcategory #10** Improved communication and collaboration with
Concept #27	developers.
Concept #28	**Subcategory #11** providing routine socialization and holding Bimtek (technical guidance)
	Subcategory #12 Internet connection network security enhancement

Source: Processed by Researchers, 2022
*Interview transcript is attached

Based on #28 the concept of open coding is condensed into #12 sub-categories at the Axial Coding stage, then the data will be categorized into Selective Coding.

Selective coding

Selective Coding analysis resulted from #12 Subcategories to #6 Categories. The following is data analysis using Selective Coding seen in table 4:

Table 4. Selective Coding Analysis

Subcategory #1	**Category #1 Communication**
	Socialization is not optimal
Subcategory #2	**Category #2 Resources**
Subcategory #3	Inadequate human and financial resources
Subcategory #4	**Category #3 Disposition**
	Good enough, in accordance with the main tasks and functions, but still under monitoring performance evaluation in regional financial management using the SIPKD application
Subcategory #5	**Category #4 Bureaucratic Structure**
Subcategory #6	the bureaucratic structure that has been implemented in accordance with
Subcategory #7	the SOP but there are obstacles in its implementation there are still a lot of tasks that must be made in detail and there are still unfinished tasks
Subcategory #8	**Category #5 Obstacles**
Subcategory #9	SIPKD applications often experience server problems and unstable internet network connections, not updating the application, new regulations, and inadequate human and financial resources
Subcategory #9	**Category #6 Effort**
Subcategory #11	1. Improved communication and collaboration
Subcategory #12	2. Improved security of the internet network connection
	3. Routine socialization and technical guidance (technical guidance)

Source: Processed by Researchers, 2022
*Interview transcript is attached

Based on the results of the Selective Coding analysis in table 4 explains that the

implementation of the Regional Financial Management Information System (SIPKD) in regional financial management in Padang Panjang City is still not optimal and there are obstacles that occur. The results of Selective Coding amounted to 6 categories.

Memos Visualization

Furthermore, for making memos, the author uses an online Mind Map. The following is a visualization of the data findings from Selective Coding obtained regarding the analysis of the implementation of the Regional Financial Management Information System (SIPKD) in Regional Financial Management in the City of Padang Panjang:
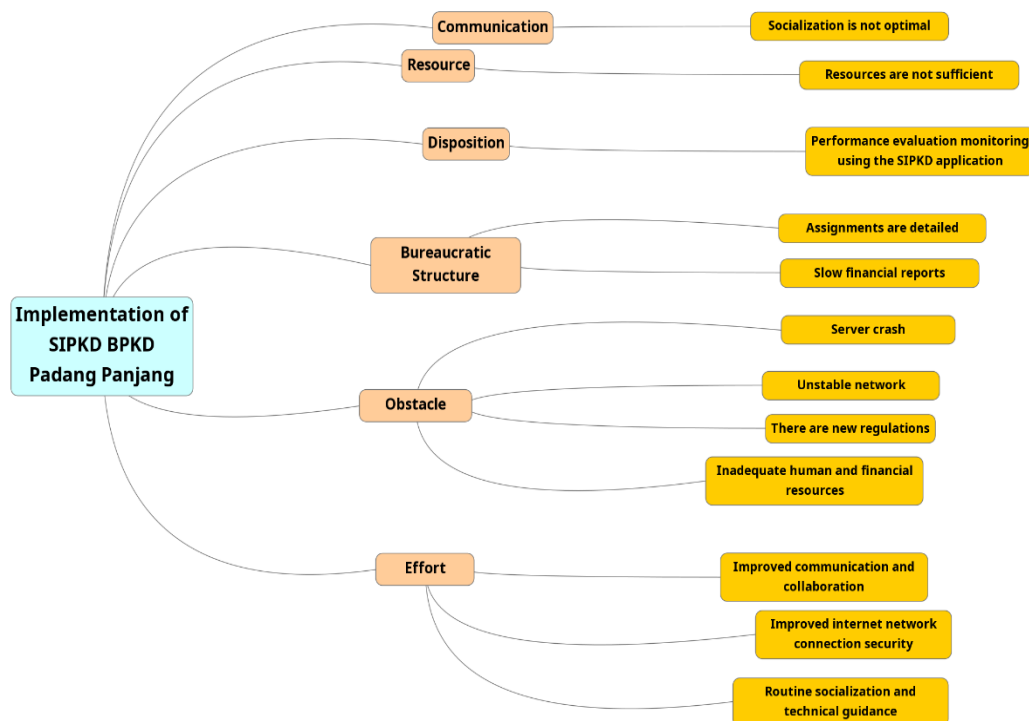

Figure 1 Visualization of Memos on the implementation of SIPKD in Regional Financial Management at BPKD Padang Panjang City.
(Source: Data processed, 2022)

Based on the final results of the Coding, the results of the Selective Coding analysis have been obtained on specific findings in the implementation of the Regional Financial Management Information System (SIPKD) in Regional Financial Management. The following is a description of the Memos data that researchers can describe, among others:

a) Category #1 Communication. based on the results of research which shows that the implementation has not been optimal in terms of socializing and becomes an obstacle in

managing the SIPKD application. Socialization regarding SIPKD was conducted the previous year, but the socialization was not carried out every year this was due to budget constraints. every year there should be socialization for SIPKD users because every new rule change will affect the SIPKD application which must be updated according to the latest regulations, besides that because of frequent employee mutations, new employees do not necessarily understand SIPKD, they must be socialized about SIPKD.

b) Category #2 Resources. It can be seen from the coding results that the resources for managing the SIPKD application are not optimal. Judging from the quality of human resources that are still not optimal seen from the ability in the IT field and educational background. This even though becomes very important in a government agency so that it needs to be carried out in a planned, directed manner in order to support capabilities and professionalism. In addition, in terms of financial resources, it is also not sufficient, which can be seen from the coding results that the budget to operate the SIPKD application is not sufficient.

c) Category #3 Disposition. The disposition in the implementation of SIPKD at the Padang Panjang City BPKD is based on Government Regulation Number 12 of 2019, with the performance of the implementing apparatus giving consequences regarding the details of tasks in the implementation of SIPKD. The consequence that must be accepted is that every new regulation requires updating the SIPKD application to adjust the format according to the latest regulations, so that if the work is halfway through, it turns out that there is a new regulation, it must adapt to the new regulations and the work must be restarted from the beginning.

d) Category #4 Bureaucratic Structure. The coding results found that the bureaucratic structure that had been implemented was in accordance with the SOP but in its implementation there were still a lot of tasks that had to be made in detail and there were still unfinished tasks due to server constraints. Even with the available facilities such as servers that are connected to the internet and can be accessed by all OPDs, but for infrastructure it depends on the internet connection managed by Kominfo Padang Panjang, and the weakness is that the internet network speed is often unstable.

e) Category #5 Barriers to the implementation of SIPKD in Regional Financial Management. The coding results found obstacles in the implementation of SIPKD in Regional Financial Management, namely: the SIPKD application often experienced server problems and unstable internet network connections, not updating the application, new regulations, and inadequate human and financial resources.

f) Category # 6 Efforts to implement SIPKD in Regional Financial Management. based on the results of the coding analysis shows the efforts to implement SIPKD in Regional Financial Management include:

1. Improved communication and cooperation.
2. Improved security of the internet network connection.

3. Routine socialization and technical guidance (technical guidance).

Barriers to the implementation of the Regional Financial Management Information System (SIPKD) in Regional Financial Management in the City of Padang Panjang

Based on research findings in the field, the authors found several obstacles in the implementation of the Regional Financial Management Information System (SIPKD) in Regional Financial Management in the City of Padang Panjang. In the following, the author will describe by including the findings from coding in the Presidential Instruction of the Republic of Indonesia No. 3 of 2003 on the use of information technology in the implementation of e-government which is generally viewed from a number of aspects(Nurdin, 2018)as follows:

a. *E-Leadership*

The services provided by the government website have not been supported by an effective management system and work process because the readiness of regulations, procedures and limited human resources severely limits the penetration of computers into the government system; The strategy is not yet well established and the budget allocated for e-government development is not adequate, the initiative is an effort of individual agencies, thus a number of factors such as standardization, information security, authentication and various basic applications that enable interoperability between sites reliably, safely, and reliably received less attention.

b. Information Network Infrastructure

The SIPKD application is an application for managing regional finances in the city of Padang Panjang. Judging from the information network in the implementation of SIPKD for regional financial management at the Padang Panjang City BPKD where SIPKD has been implemented by each user starting from the Treasurer, PPK-SKPD, PA/KPA, BUD/BUD Authorization. for users who often experience errors, overcome them by increasing server capacity and increasing the security of internet network connections.

c. Information Management

The services provided through the government website are not yet supported by an effective management system and work process because the readiness of regulations, procedures and limited human resources severely limits the penetration of computers into the management system and government work processes, the strategy is not yet established and the budget allocated is inadequate. e-government development in each OPD. This initiative is the agency's own efforts. The approach taken is not strong enough to overcome the gap in the ability of the apparatus to access the internet network in regional financial management using the SIPKD application, thus causing work to be limited as well.

d. Business Environment

Customizing the application asks the developer or "Raja Sakti" to update the application or the latest version that can adjust to the shopping format in accordance with Government Regulation Number 12 of 2019, because the SIPKD system is open so that it can be directly handled by the SIPKD admin and innovations such as regional regulations can customized to SIPKD. Therefore, communication is carried out with the developer "Raja Sakti" or a 3 (three)

party. Where the magic king set officers for each particular region. So if troubleshooting occurs, it is communicated between the SIPKD admin and the Raja Sakti officers in each region.

e. Society and Human Resources

This aspect relates to the diffusion of information technology in community activities, both individuals and organizations, as well as the extent to which information technology is socialized to the public through the educational process. By looking at the existing implementing apparatus and some of them are competent but there are still employees who are not in accordance with the educational background, what should be the financial management section is an expert in the field of economics or accounting so that the implementing team must learn from the beginning and follow the socialization every time. Changes in regulations in regional financial management at BPKD Padang Panjang City, if it is not supported by the availability of adequate resources for policy implementation, then policy effectiveness will be difficult to achieve.

Efforts to overcome obstacles to the implementation of the Regional Financial Management Information System (SIPKD) in Regional Financial Management in the City of Padang Panjang

These barriers must be considered in planning the implementation of e-government. The implementation of e-government will not run well without change management in the strategy of human resources and other state assets(Nurcahyani & Daru, 2018). To achieve it all, change management requires several efforts that need to be taken to support the implementation of e-government, namely:

a. *Business Process Reegineering*

In this study, it can be seen from the efforts to solve problems in regional financial management using the SIPKD application with the mechanism for solving problems in regional financial management using the SIPKD application, there are 3 stages, namely 1) carried out independently if problems occur in the SIPKD application according to capabilities. 2) if it can't be solved independently, a guide will be asked to the Raja Sakti development officer assigned to each region and then guided via telephone. Then 3) if the second method cannot be carried out, then a developer officer is brought to the Padang Panjang City BPKD.

b. Staff and employees need a new way of working

The formation of a "virtual office" between them. A virtual office is a condition where every staff can do everything from wherever he is without the need to be in an office every day. Leaders are required to change their leadership approach by making performance and work results the basis for one's assessment, and no longer on attendance.

Judging from the results of coding by researchers that human resources in terms of supervision are still monitored and maintained regularly, both hardware maintenance and data contained in the hardware itself are then stored separately so that the possibility of data loss is very small but not regularly. specialized in maintenance.

c. Facilities that allow staff and employees to work from home and work remotely.

Through the use of technology and internet facilities, a staff member can carry out almost all community service processes without having to come to the office. Judging from the results of coding carried out by researchers that the facilities and infrastructure needed in the implementation are not optimal because the available facilities such as servers that are

connected to the internet and can be accessed by all OPDs, but for infrastructure it depends on the internet connection managed by Kominfo Padang Panjang, and its weaknesses Internet network speed is often unstable. Its efforts are to increase server capacity and increase the security of internet network connections.

The facilities and infrastructure needed in the implementation are not optimal because the available facilities such as servers that are connected to the internet and can be accessed by all OPDs, but for infrastructure it depends on the internet connection managed by Kominfo Padang Panjang, and the weakness is that the internet network speed is often unstable. Its efforts are to increase server capacity and increase the security of internet network connections.

d. To achieve all that, of course, requires adequate skills and knowledge for all.

Education and training are the best ways to prepare employees. Which is seen from the coding results that a problem that occurs in the wheels of government, must be addressed and resolved immediately, so that the government system continues to run smoothly, effectively and efficiently. If you let a problem exist, then the goals of a government will not be achieved. Although there is already a SIPKD application in order to make it easier to manage regional finances, in fact there are still many obstacles that occur. Especially in terms of human resources and financial resources in maintaining SIPKD applications or in application updates that have not been maximized.

However, if there are still obstacles in regional financial management as described above, it will be ineffective and inefficient. This is just in case something unwanted happens, such as a system crash or error. The use of this application in the regional financial management of Padang Panjang City is still found to be problematic in various fields. This should not be allowed by the government in order to achieve the goals of the application and the goals of the government, the government must make efforts so that the problems that occur can be reduced or even eliminated. Various ways are carried out by the government to increase the effectiveness of the use of the SIPKD application, in the form of conducting annual training and for employees regarding the operation of SIPKD, updating the method of HR recruitment, improving employee discipline.

CONCLUSION

Based on the results of the analysis carried out by the researchers, conclusions were drawn, including: 1) Implementation of SIPKD in Regional Financial Management based on the theory according to George C. Edward Edward III that policy implementation is influenced by four variables associated with the Implementation of SIPKD in Regional Financial Management, namely: a. Communication: the implementation of communication in the form of socialization has not been optimal. b. Resources: in terms of human resources and financial resources are not sufficient. c. Disposition : Good enough, in accordance with the main tasks and functions, but still under monitoring of performance evaluation in regional financial management using the SIPKD application. d. Bureaucratic Structure: the bureaucratic structure that has been implemented in accordance with the SOP but there are obstacles in its implementation there are still a lot of tasks that must be made in detail and there are still unfinished tasks. 2) Obstacles to the implementation of SIPKD in Regional Financial

Management, namely the SIPKD application often experiences server problems and unstable internet network connections, not updating the application, new regulations, and inadequate human and financial resources. 3) Efforts to implement SIPKD in Regional Financial Management include: a. Improved communication and cooperation, b. Improved security of internet network connections and routine socialization and technical guidance (technical guidance). 2) Obstacles to the implementation of SIPKD in Regional Financial Management, namely the SIPKD application often experiences server problems and unstable internet network connections, not updating the application, new regulations, and inadequate human and financial resources. 3) Efforts to implement SIPKD in Regional Financial Management include: a. Improved communication and cooperation, b. Improved security of internet network connections and routine socialization and technical guidance (technical guidance). 2) Obstacles to the implementation of SIPKD in Regional Financial Management, namely the SIPKD application often experiences server problems and unstable internet network connections, not updating the application, new regulations, and inadequate human and financial resources. 3) Efforts to implement SIPKD in Regional Financial Management include: a. Improved communication and cooperation, b. Improved security of internet network connections and routine socialization and technical guidance (technical guidance). b. Improved security of internet network connections and routine socialization and technical guidance (technical guidance). b. Improved security of internet network connections and routine socialization and technical guidance (technical guidance).

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