



The Effectiveness of SIPD Implementation in the Financial Verification Process at the Regional Secretariat of Katingan Regency

Efektivitas Implementasi SIPD dalam Proses Verifikasi Keuangan pada Sekretariat Daerah Kabupaten Katingan

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Abstract

This study aims to evaluate the effectiveness of the implementation of the Regional Government Information System (SIPD) in the financial verification process at the Katingan Regency Regional Secretariat. The research method uses a descriptive qualitative approach through observation, interviews, and documentation studies. The results of the study show that SIPD plays an important role in improving administrative efficiency, data accuracy, as well as transparency and accountability in regional financial management. However, a number of technical obstacles were found, including limited technological infrastructure, uneven human resource competencies, and SIPD features that were not fully optimal. These obstacles have an impact on delays in the verification process and reduce system efficiency. This study recommends improving the quality of network infrastructure, providing adequate hardware, intensive training for employees, and developing SIPD features to support the verification process more effectively and efficiently. With these steps, it is hoped that SIPD can be optimized as the main instrument in supporting the principles of good governance in the local government environment.



INTRODUCTION

The development of information and communication technology (ICT) has had a significant impact on various aspects of life, including governance. The use of ICT is not only limited to the provision of digital-based public services, but also includes the management of regional resources, data, and finances. This transformation is known as electronic government or e-Government, which is defined as the use of information technology to support the process of government administration to be more effective, efficient, transparent, and accountable (Darmawan Napitupul et al., 2020). In the Indonesian context, the implementation of e-Government is one of the government's main strategies in realizing good governance through the implementation of an integrated information system.

One of the important instruments in supporting this agenda is the Regional Government Information System (SIPD) developed by the Ministry of Home Affairs. SIPD functions as an integrated digital platform that includes planning, budgeting, implementation, and reporting on regional development (Pusdatin of the Ministry of Home Affairs, 2023). With the existence of the SIPD, it is hoped that local governments can manage finances in a more transparent and accountable

manner, while strengthening the function of public supervision. This is in line with the spirit of Law Number 23 of 2014 concerning Regional Government which emphasizes the importance of accountability and transparency in regional financial management.

In the framework of regional financial management, the role of the Financial Administration Officer (PPK-SKPD) is very strategic, especially in verifying expenditure reports before the reports are ratified into official financial statements. This verification process includes checking the suitability between the data recorded in the system and physical evidence, validating documents, and ensuring compliance with applicable regulations (Nasution et al., 2021). Prior to the arrival of SIPD, the financial verification process was often carried out manually, so it had the potential to cause delays, recording errors, and even opportunities for data manipulation. The presence of SIPD is expected to be able to minimize these risks by providing a digital system that is documented in real-time, so that the verification process is more systematic and transparent.

However, various studies show that the implementation of SIPD in the regions is not free from challenges. A study conducted by Fatimah et al. (2024) in Jember Regency, for example, found that the limitations of internet network infrastructure and the lack of employee competence in using the system are the main obstacles. A similar condition was also found by Lubis et al. (2025) in Padangsidimpuan, where although SIPD was able to increase transparency, there were still weaknesses in the financial verification feature that did not fully support the needs of local governments. These barriers show that the effectiveness of SIPD is largely determined by the readiness of infrastructure, human resource capacity, and the quality of the system itself.

Katingan Regency as one of the regions in Central Kalimantan has started to fully implement SIPD since 2022. The implementation includes budgeting modules, financial administration, and reporting. For the Katingan Regency Regional Secretariat, SIPD plays an important role in supporting the financial administration process, especially at the verification stage. However, implementation in the field still faces a number of technical problems, such as unstable network access, hardware limitations, and SIPD modules that are not fully optimal, such as the lack of validation per Proof of Payment (TBP) or difficulties in displaying budget implementation documents (Lazuardi et al., 2024).

Departing from these problems, this research is important to evaluate the extent of the effectiveness of SIPD implementation in the financial verification process at the Katingan Regency Regional Secretariat. This evaluation not only highlights aspects of success in improving efficiency and accountability, but also identifies the obstacles that arise and strategies that can be taken to overcome them. Thus, this research is expected to make a theoretical contribution to the development of e-Government and good governance studies, as well as a practical contribution in supporting the optimization of regional financial management in Katingan Regency.

More specifically, this study aims to: (1) describe the implementation of SIPD in the financial verification process at the Katingan Regency Regional Secretariat; (2) identify obstacles and obstacles faced in the implementation of SIPD; and (3) provide strategic recommendations to improve the effectiveness of SIPD use in the future. With this goal, the research is expected to be able to provide a comprehensive overview of the role of SIPD as a digital instrument in supporting transparency and accountability in regional financial management.

METHOD

This study uses a descriptive qualitative approach because it aims to understand in depth the implementation process of the Regional Government Information System of the Republic of Indonesia (SIPD) in the context of financial verification at the Regional Secretariat of Katingan Regency. According to Creswell and Creswell (2023), descriptive qualitative research focuses on trying to describe phenomena as they are by detailing the conditions, activities, and relationships between the actors involved. With this approach, researchers can explore the reality in the field more comprehensively, capture the dynamics that occur in the use of SIPD, and explore the factors that support and hinder its implementation process.

The subjects of this research are officials and staff at the Katingan Regency Regional Secretariat who are directly related to financial administration through SIPD, especially the Financial Administration Officer of the Regional Apparatus Work Unit (PPK-SKPD) who has the main authority in the verification process. The selection of subjects was carried out by purposive sampling, which is based on the consideration that they have knowledge, experience, and authority in using SIPD (Miles, Huberman, & Saldaña, 2020). Thus, the data obtained is truly relevant to the purpose of the research.

The data collection technique includes three main stages. First, direct observation, namely by observing how the login process, data check, and document validation are carried out through SIPD. These observations are important to get a factual picture of the system's workflow and the extent to which its use improves verification efficiency. Second, in-depth interviews with PPK-SKPD and financial staff to explore their experiences in using SIPD, including the obstacles faced and the strategies used in overcoming them. The interviews were conducted in a semi-structured manner so that the researcher could explore the respondents' answers flexibly. Third, a documentation study, in the form of a review of regional financial documents, reports on the use of SIPD, and a manual book from the Ministry of Home Affairs related to the administration module.

The data analysis process was carried out by following the Miles, Huberman, and Saldaña (2020) model which includes three steps, namely data reduction, data presentation, and conclusion drawn. Data reduction is carried out by sorting out relevant information from observations, interviews, and documentation. The presentation of data is carried out in the form of narratives, tables, and field findings to facilitate interpretation. Meanwhile, conclusions are drawn iteratively by connecting the field data and the theory used. The validity of the data is strengthened by the triangulation technique of sources and methods, so that the information obtained can be accounted for.

The location of the research is the Regional Secretariat of Katingan Regency, Central Kalimantan, which since 2022 has fully implemented SIPD both in budgeting, administration, and financial reporting. The research was conducted over a period of several months, allowing researchers to understand the dynamics of continuous use of SIPD. The local context of Katingan, which has infrastructure challenges and limited human resources, is also an important factor to analyze, considering that these conditions are often a determining variable for the success of e-Government implementation in the regions (Septiani et al., 2025).

With this descriptive qualitative method, the research is expected to provide a comprehensive and in-depth picture of the effectiveness of SIPD, not only limited to administrative output, but also the social and organizational impacts it causes. The

results of this study will be the basis for recommendations for improving the implementation of SIPD to be more optimal in supporting the financial verification process at the local government level.

RESULTS AND DISCUSSION

The results of the study show that the stages of SIPD implementation in the financial verification process have been designed with a systematic workflow. The process starts with logging in with certain authorizations, continues with data checks, and ends with validation by authorized officials. Login is the entrance to the system that functions to control access, so only certain employees can use the module according to their role. This fosters a sense of security and order, as each user has different access rights according to the organizational structure. After logging in, users can directly access the verification module to check the data suitability. An image of the login flow to validation is presented in Figure 1 below.

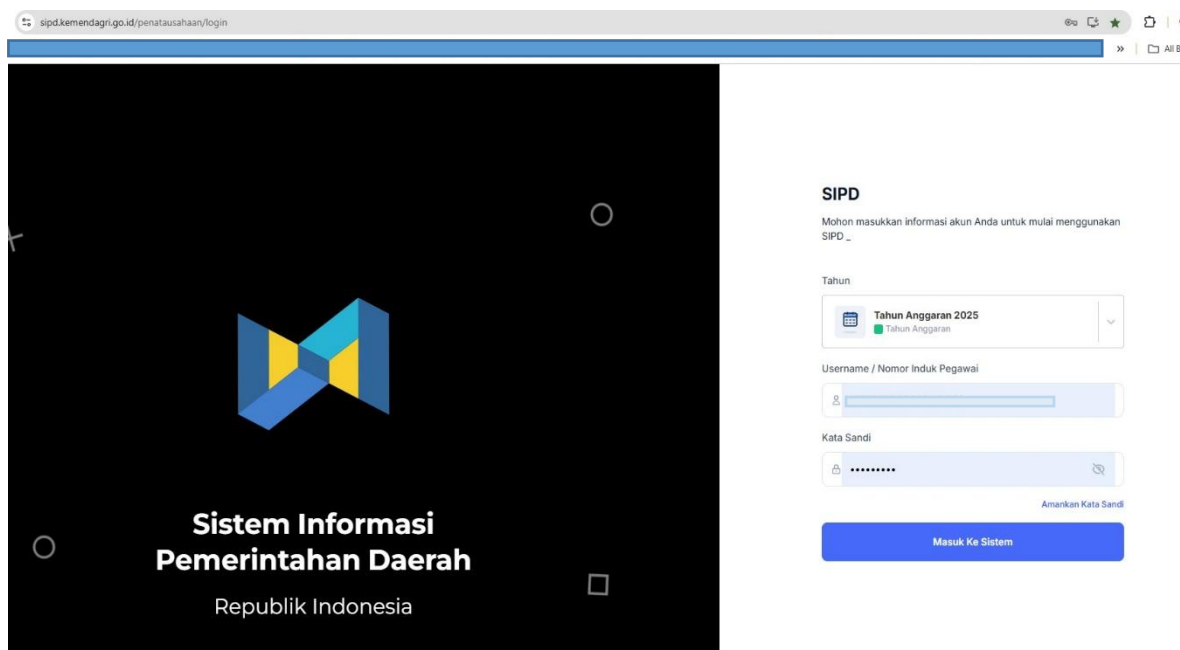


Figure 1. Login and Validation Flow in SIPD

The data inspection process is carried out in two forms, namely checks through the system and manual checks. Electronic checks are performed by matching the data input on the SIPD with the available digital records. While manual checks involve checking physical documents to ensure the suitability of the data with existing evidence. The combination of the two aims to reduce administrative errors and maintain the integrity of financial documents. At this stage, SIPD has actually helped speed up the work, but the habit of manual checking is still maintained due to the limitations of features that are not yet able to display all files in full.

The last stage is data validation by PPK-SKPD. Validation is carried out after all files have been checked, both electronically and physically. The validation results are then stated in a digitally signed verification sheet. With this system, the validation process becomes more documented and can be traced back if an error occurs. This mechanism also increases individual responsibility, as each validation is recorded in the name of the official concerned.

The real impact of the implementation of SIPD is the increase in administrative efficiency. Employees no longer have to repeat the same work, as the system provides integrated data that can be accessed at any time. Previously, financial documents had to go through a long process with paper flows moving from one desk to another. Now, all stages can be done through the system in a shorter time. This reduces the administrative workload and allows employees to focus on financial analysis rather than simply checking the completeness of documents.

Transparency is one of the important advantages of SIPD. Every user's activity is recorded automatically, from login time to verification activity. This allows all parties to retrace the process in case of discrepancies or disputes. On the other hand, this transparency is also an effective internal control tool because superior officials can monitor the work of subordinates directly. Thus, the system fosters a sense of discipline and accountability for all employees involved.

One of the significant results found is the increase in the accountability of financial statements. Previously, financial statements were prone to errors because data was often compiled late. With SIPD, reports are compiled based on verified, real-time data. This minimizes the potential for manipulation and provides assurance that financial statements reflect true conditions. This accountability is an important foundation in building public trust in the management of the regional budget.

Although it provides benefits, the implementation of SIPD also faces serious obstacles. One of the main obstacles is the limitation of the internet network. Unstable access often causes employees to have difficulty accessing the system, especially when the national server load increases. In addition, the hardware used is still limited to standard computers that do not always support high-load web-based applications. This condition hinders the smooth flow of verification, especially when the volume of financial transactions increases at the end of the fiscal year.

In addition to infrastructure, limited employee capacity is also a challenge. Some employees are still used to using manual methods and have difficulty adapting to the new system. This results in simple technical errors, such as incorrect input or errors in validation. The lack of intensive training has also exacerbated the situation. However, employees who have become accustomed to using SIPD feel that this system is actually simpler than manual methods if used correctly.

The limitations of the SIPD feature are also an obstacle to verification. For example, documents uploaded by the expense treasurer cannot be viewed back by the verifier, so verification still relies on physical files. In addition, the lack of validation per Proof of Payment (TBP) makes accountability data potentially inaccurate. The Draft Payment Order (SPM) is also not available before validation, so errors are often found after the verification process is carried out. This causes the efficiency that the system should offer has not been fully achieved.

Another problem is that the app often crashes. Because SIPD is used nationwide, central servers are often unable to accommodate a large number of users at the same time. This causes delays in the verification process and forces employees to postpone work. The difficulties also increase due to the limited technical support of the system developers, so technical problems are often not resolved immediately. This condition has an impact on the delay in financial statements that should be prepared on time.

To address these obstacles, the study recommends several strategic steps. First, local governments need to strengthen the internet network by collaborating with telecommunication service providers. Second, it is necessary to procure more adequate hardware, especially local computers and servers that are able to support applications. Third, intensive training

for employees must continue to be improved so that their skills in using SIPD are better. Fourth, the Ministry of Home Affairs needs to update the SIPD system by adding modules that meet the needs of regional financial verification. In addition to the technical aspect, coordination between SKPDs is also important to support the implementation of SIPD. The verification process requires synergy between the expenditure treasurer, verifiers, and signatory officials. If coordination does not go well, even though the system is already in place, the verification process will still experience obstacles. Therefore, clear communication and division of tasks must be strengthened in order for the system to truly function optimally. Beyond the technical aspect, the implementation of SIPD also has an impact on social and organizational aspects. Employees feel more confident because the system provides a clear and transparent workflow. In addition, the system also enhances technology-based work culture within local governments, which will ultimately accelerate digital transformation at the local level. This fosters the belief that the use of SIPD is not just an administrative obligation, but also a means to create more modern governance:

Table 1. Supporting and Inhibiting Factors in Digital Population Administration Services in Jekan Raya District

| Aspects | Positive Impact | Barriers/Disadvantages |
|---------------------------|---|---|
| Administrative Efficiency | Faster process, not dependent on manual documents | The internet network is often slow, application errors |
| Transparency | All activity is recorded, easy to trace back | Reporting features are not complete, some documents cannot be accessed electronically |
| Accountability | Real-time data, documented validation | TBP validation is not yet available, SPM draft does not appear before validation |
| HR | Employees are helped by a simpler digital system | Some employees are not used to it, lack of intensive training |
| Infrastructure | Integrated system supports financial digitalization | Standard hardware, server is often overloaded |

In the implementation of SIPD in the financial verification process by PPK SKPD, several things need to be of concern to the developer.

Table 1. Problems, Impacts and Solutions

| Problems | Impact | Solution |
|--|---|---|
| No menu to display Budget Implementation Documents (DPAs) | PPK-SKPD has difficulty evaluating the SPJ submitted whether the spending details are in accordance with the DPA | A menu is created to view DPA Documents without having to open the SIPD for the payment |
| SPM draft is not displayed during the SPP Verification process | Often you have to delete the SPM and unverify the SPP because when the SPP is Verified by PPK-SKPD, it turns out that the SPM that is issued with the Tax Deduction Value or partner data is not in accordance with the SPM | during the SPP Verification process there is a menu to display the SPM Draft |

| Problems | Impact | Solution |
|---|--|--|
| The TBP issued by the Treasurer has been entered directly in the Accounting SIPD even though it has not been verified by the SKPD PPK | There is often a disbursement of TBP because it turns out that the LPJ Document submitted is not suitable because it has not been verified by PPK-SKPD, if it has been posted in the accounting SIPD, the process of deleting TBP will be even more complicated, namely having to go through reporting to the Regional Finance and Assets Agency (BKAD) for the UnPosting process first. | Provided Module for Verification per Shopping Item (per TBP) |
| In the process of making TBP by the treasurer, there is a need to upload the shopping documents, but the uploaded shopping documents cannot be seen by PPK-SKPD | The verification process remains manual waiting for the physical file, if the file uploaded by the treasurer can be displayed, the verification process can be more flexible and can be done anytime and anywhere, because the SPJ file is already available and can be viewed by PPK-SKPD | Display the file uploaded by the treasurer in the PPK-SKPD module or a link can be made to go to the location where the treasurer saves the document scan file |
| No call center module or space for complaints/discussions | If there are problems, it will be difficult for users to consult, so it will be difficult to solve problems | provide Call Center Facilities for complaints/complaints |

CONCLUSION

The results of the study show that the implementation of SIPD at the Katingan Regency Regional Secretariat has had a significant positive impact on the financial verification process. This system is able to improve administrative efficiency by accelerating data processing, providing transparency through digital track records, and strengthening accountability with the presentation of real-time data that can be accounted for. The existence of SIPD makes the verification process more structured, systematic, and documented, so that the risk of manual errors can be minimized. In addition, the flexibility of the system allows verification to be carried out online anytime and anywhere, thus supporting the principles of good governance. Thus, SIPD can be seen as a strategic instrument to strengthen digital transformation in regional financial management while increasing public trust in bureaucratic transparency.

However, this study also confirms that the effectiveness of SIPD is not fully optimal because it is still faced with a number of technical and non-technical obstacles. Infrastructure obstacles in the form of an unstable internet network, hardware limitations, and applications that often error are the main challenges. On the other hand, the limitation of human resource competencies and the lack of intensive training also slow down employees' adaptation to the system. The lack of features in SIPD, such as the lack of validation per Proof of Payment (TBP) and draft Payment Order (SPM), also reduces the efficiency of verification. Therefore, a continuous improvement strategy is needed through infrastructure improvement, employee training, and the development of system features according to regional needs. With these efforts, SIPD will not only become an

administrative tool, but also an important foundation in realizing transparent, accountable, and competitive local government in the digital era.

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