

Challenges and Solutions in the Implementation of the Indonesian Regional Government Information System (SIPD RI) in the Accounting and Financial Reporting Process in Morowali Regency



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ARTIKEL INFO

Submitted:
December 17, 2024

Revision:
April 25, 2025

Accepted:
April 29, 2025

Keywords:

*SIPD RI, Regional Accounting,
Financial Reporting*

ABSTRACT

This study aims to identify the challenges and solutions in implementing the Indonesian Regional Government Information System (SIPD RI) in the accounting and financial reporting processes in Morowali Regency. The implementation theory utilized in this research is George C. Edward III's policy implementation model. The study adopts a qualitative approach with an applied research design. The data collection techniques used in this study are as follows observation, interviews and documentation. The findings reveal several challenges in implementing SIPD RI, including a lack of staff understanding, insufficient technical guidance, limited accessibility of features, inadequate internet and central server infrastructure, and the absence of standard operating procedures (SOPs). Proposed solutions to address these challenges include budgeting for expert services, planning for technical guidance activities, intensive coordination with the Ministry of Home Affairs, planning improvements to internet infrastructure, and developing SOPs for accounting and reporting processes.

1. INTRODUCTION

Policy implementation is an essential aspect of governance management, encompassing the application of various strategies to achieve planned objectives.

Implementation is not only about decision-making and task execution but also about providing the necessary tools to ensure practical and effective outcomes. This process is often realized through the issuance of regulations or policies by authorized implementing agencies (Pramono, 2020).

According to Article 1 of the Ministry of Home Affairs Regulation No. 70 of 2019, SIPD is a system designed to manage integrated data on development, finances, and regional government administration to support the implementation of local government development. Since the issuance of Regulation No. 70 of 2019 and Circular No. 130/736/SJ on January 27, 2020, all regional governments in Indonesia have been required to use SIPD to provide information on development and regional finances. SIPD is also part of the broader implementation of the Electronic-Based Government System (SPBE) or e-government, as stipulated in Presidential Regulation No. 95 of 2018, which aims to establish effective, transparent, and accountable governance while upholding principles of equity.

It is currently known that the SIPD system application is still not optimal as implemented by local governments, as found in a study by Fahzura and Najamudin (2022), which the implementation of SIPD in the regions has not been effective due to existing obstacles in financial management. The cause is that the socialization of SIPD usage has not been conducted well between the SIPD administrative units in the region and the SIPD user SKPDs in the region. The same finding was made by Balqis, Fadhly, and Maulyanda (2021) in their study on SIPD implementation in West Aceh Regency, where the use of SIPD has not been supported by the knowledge and skills of SIPD users, system errors, and insufficient socialization of SIPD usage, which has led to obstacles in the preparation of planning documents, budget preparation, and financial management. Despite these many challenges, there are also advantages to the SIPD application, as stated in a study by Sudianing & Seputra (2019), which concluded that SIPD is a part of e-government that plays a crucial role in managing finances to address local issues. Ultimately, this can improve participation, democracy, transparency, and public openness.

In 2023, Circular No. 600.54/48/SJ issued by the Secretary General of the Ministry of Home Affairs announced the development of SIPD into a microservices-based system named SIPD RI (Regional Government Information System of the Republic of Indonesia).

This version underwent trial phases during the 2023 fiscal year, particularly for planning and budgeting stages. SIPD RI will be mandatorily implemented by all regional governments starting in the 2024 fiscal year, encompassing all activities including in Morowali Regency. SIPD RI serves as an integrator for various systems used within regional governments. Through this integration, data and information can be effectively exchanged across systems, avoiding data duplication and ensuring consistency across different government sectors.

The accounting and financial reporting processes managed by the Regional Financial and Asset Management Agency (BPKAD) have transitioned through various systems, from the Regional Management Information System (SIMDA) to SIMDA Next Generation (SIMDA-NG), then to SIPD, and most recently to SIPD RI. However, initial observations revealed several issues in using SIPD RI for regional accounting and financial reporting. These include limited access to certain features, frequent disruptions when accessed simultaneously by multiple users, and the lack of technical guidance in Morowali Regency—only initial socialization was provided during the early implementation phase. Such challenges may affect the quality of local government financial reports, as Ardianto & Eforis (2019) note that the appropriate use of information technology is closely linked to improving the quality of regional financial reports. These reports reflect the outcomes of SIPD RI implementation in Morowali Regency.

Based on this background, the main research question addressed in this study is: “What are the challenges and solutions in implementing the Indonesian Regional Government Information System (SIPD RI) in the accounting and financial reporting processes in Morowali Regency?”

The existence of this research is expected to make contributions, including theoretical to provide intellectual contributions, especially in the field of accounting information systems, as well as to expand theories regarding the implementation process of the Regional Government Information System in Indonesia. For academics, the research results can be used as a reference for future researchers conducting broader studies. Practically, it can be used to evaluate the obstacles in the use of SIPD in Indonesia and offer concrete solutions such as the development of SOPs, improved technical guidance, and infrastructure

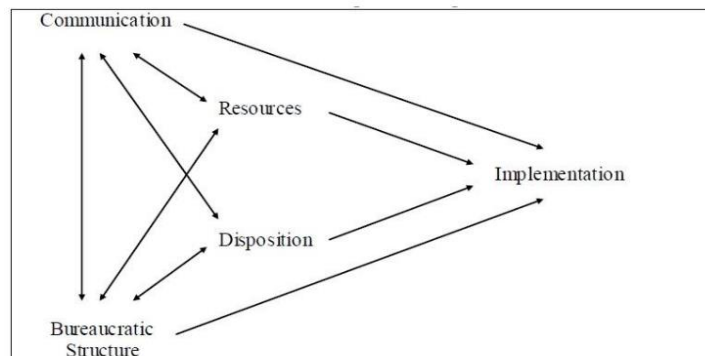
development. This can serve as a guide for other regional governments facing similar challenges.

2. LITERATURE REVIEW AND HYPOTHESIS

Policy Implementation Theory

George Edward III (1980:1) emphasizes that the main issue in public administration is the lack of attention to implementation. He states that without effective implementation, the decisions of policymakers will not be successfully carried out. Furthermore, Edward III (1980:148) names his policy implementation model as "direct and indirect impact on implementation." This model illustrates both direct and indirect impacts on policy implementation, where communication and bureaucratic structure have both direct and indirect effects on implementation, while resources and disposition have a direct impact on policy implementation.

Among these four influencing factors (communication, resources, disposition, and bureaucratic structure), there is an interrelationship. The direct and indirect impacts on policy implementation, as well as the reciprocal relationships among these four factors, can be visualized through a policy implementation model, as shown in the picture below.



Source: Edward, 1980

Figure 1 George C. Edward III Policy Implementation Theory

Communication, refers to the delivery of messages from the sender (policy maker) to the receiver (policy implementer) through specific channels and for specific purposes. Clear communication is intended to avoid misunderstandings regarding the substance of the

policy, which could ultimately result in misinterpretation of the policy. For policy implementation to be effective, decision-makers must communicate effectively with the implementers. Communication should be clear, precise, and consistent. This effective communication aims to ensure that there are no misunderstandings or misinterpretations by the implementers. The communication process involves transmission, consistency, and clarity.

Implementation will be ineffective if the resources supporting policy execution are inadequate. These resources may include, among other things, the quality of human resources (staff), information, authority, and other facilities. One of the success factors in policy implementation is the sufficiency of resources owned by the implementing organization. Among the resources available to the implementing organization, human resources are the most crucial, as other resources can be provided based on available capabilities. However, human resources require a more complex procurement process compared to other resources. The attitudes of the implementers are an important factor in the success of the policy. If they have a positive view of the policy, it is highly likely to succeed; conversely, if their views are negative, the policy will likely fail.

Disposition also concerns the perceptions, authority, understanding, and commitment of the implementers to apply a policy. There are three possible attitudes regarding disposition: acceptance, rejection, or neutrality. To ensure effective policy implementation, policymakers must make every effort to align the content and objectives of the policy with the desires of the implementers through individual understanding of the policy's direction and their role in its implementation.

One factor influencing policy implementation is bureaucratic structure. A current weakness of bureaucracy that affects policy implementation is that it is overly constrained by structure and procedures. Two important aspects of organizational structure include: First, the procedures and basic work standards, or Standard Operating Procedures (SOPs), which come from within (internal) the organization. SOPs contain standard norms for performing tasks, which are suitable for organizations that do not face drastic changes. However, these procedures are challenging to adapt to organizations that require changes in their usual methods. The second characteristic of bureaucratic structure that affects policy

implementation is fragmentation that comes from outside (external) the organization. Responsibility for a policy area is not confined to one institution but is spread across various organizations. Successful policy implementation requires coordination among the organizations involved, but often each organization maintains its own existence (sectoral ego), making coordination difficult.

The Indonesian Regional Government Information System (SIPD RI)

According to the Ministry of Home Affairs Regulation Number 70 of 2019, the Regional Government Information System, hereafter referred to as SIPD, is the management of regional development information, regional financial information, and other regional government information that are interconnected to be utilized in the implementation of regional development. The Ministry of Home Affairs Regulation Number 70 of 2019 regulates the types of SIPD into several scopes as follows:

1. Regional Development Information

The Regional Government Information System is capable of managing data and information related to regional development planning, involving various related elements. Regional Development Information is managed by the Regional Planning, Research, and Development Agency as part of the regional development administration process. Regional Development Information includes:

- a) data on regional development planning;
- b) analysis and profile of regional development; and
- c) information on regional development planning.

2. Regional Financial Information

The Regional Government Information System is capable of managing data and information, as well as the preparation, monitoring, and evaluation of regional financial management documents electronically. Regional Financial Information is managed by the Regional Financial and Asset Management Agency. Regional Financial Information includes:

- a) information on regional budget planning;
- b) information on regional financial management and accounting;
- c) information on regional accounting and financial reporting;

- d) information on regional financial accountability;
- e) information on regional assets; and
- f) other Regional Financial Information.

3. Other Regional Government Information

The Regional Government Information System is capable of managing other data and information related to government administration.

Previous Research

Several previous studies that are related to this research, such as the study by Hendra and Pradana (2023), the results of this study indicate that the implementation of the regional government information system in budget preparation has not been effective. Several challenges faced, such as insufficient socialization, limited knowledge, and difficulties in accessing servers, have hindered the implementation process. Then, the study by Sundari et al. (2023), this study concluded that the implementation of the Regional Government Information System (SIPD) platform in Probolinggo Regency has been successful. Probolinggo Regency implemented SIPD on a large scale, supported by the use of accompanying applications and internal regional applications. However, challenges faced in implementing SIPD in Probolinggo Regency include the fact that SIPD is still unable to meet data collection needs, requiring accompanying applications, a lack of various data formats for printing reports, issues with data accuracy, and insufficient socialization.

Arif and Firmansyah (2024), the results of this study show that the BKD (Regional Personnel Agency) of Karanganyar Regency has not yet used the SIPD RI in its regional accounting and financial reporting process. However, for the 2024 fiscal year, BKD Karanganyar is deemed adequately prepared to implement SIPD RI policies, as five out of six aspects required have been well fulfilled. This research contributes to the literature on SIPD implementation in local governments in Indonesia. This study has not fully addressed the issues regarding the challenges in SIPD RI, thus suggesting that future research should explore the potential implementation problems of SIPD RI in different locations to assess the readiness and obstacles in the implementation of the SIPD RI application in other local governments.

3. RESEARCH METHOD

This study uses a qualitative approach, where research is conducted in a specific setting within real-life (natural) contexts with the aim of investigating and understanding the phenomenon: what happens, why it happens, and how it occurs. This type of research utilizes an applied research methodology, which focuses more on solving various problems in life (economic, social, cultural) so that the research findings can be utilized for the benefit of both individuals and organizations (Umar, 2019).

The data collection techniques used by the researcher are as follows:

1. Observation: Visiting the research site directly to observe activities related to the implementation of SIPD RI, including closely and carefully observing attitudes, behaviors, actions, and words.
2. Interviews: Collecting in-depth information from informants who are considered capable of providing valid information regarding the implementation of SIPD RI by preparing an interview guide in the form of written questions.
3. Documentation: Collecting reports, images (photos), and literature such as books, archives, documents, regulations, and other written sources related to the implementation of SIPD RI.

To determine the informants in this study, the author selected key informants and supporting informants who were aligned with the focus of the research to ensure the accuracy of the findings. The key informant selected was the Head of the Regional Finance and Asset Management Agency (BPKAD). The supporting informants in this study were the Head of the Accounting Division and the Accounting and Reporting Admin of the SIPD RI application.

The data analysis in this study refers to the model developed by Miles and Huberman. The process of data analysis is carried out through four stages, which include:

1. Data collection, conducted through observation, interviews, and documentation from relevant parties.
2. Data reduction, carried out to sort and simplify the data into a more structured and easily understandable format.

3. Data presentation, presented using tables, charts, or narratives that are easy to understand.
4. Conclusion, drawn based on the data analysis that has been carried out, by formulating the main findings and answering the research questions.

The time used by the researcher for this study was from the date the research permit was issued, lasting approximately 2 (two) months: 1 month for data collection and 1 month for data processing, which included presenting the data in the form of a manuscript and the ongoing supervision process

4. RESULTS AND DISCUSSIONS

The Challenges

The identification of challenges faced in the implementation of SIPD RI in the accounting and financial reporting process in Morowali Regency is examined using four dimensions proposed by George C. Edward, namely communication, resources, disposition, and bureaucratic structure. Based on the analysis of these dimensions, several challenges or obstacles were found in the implementation of SIPD RI. These challenges are outlined as follows:

Lack of Staff Understanding in Implementing SIPD RI

The research findings show that although the number of staff involved in the implementation of SIPD RI in Morowali Regency is sufficient, the quality of understanding among the implementers regarding this application is still inadequate. The Head of BPKAD (Regional Financial and Asset Management Agency) emphasized the need for staff to improve their understanding, while the Head of the Accounting Division also stated that some staff in OPDs (Regional Work Units) acting as operators still require additional guidance and training on SIPD RI. The Accounting and Reporting Admin of the SIPD RI application stated: “The staff who serve as operators in the OPD have an uneven understanding of the implementation of the SIPD RI application, particularly in the accounting process. Many OPDs still do not understand the accounting and reporting processes, including journalizing. When there are issues related to the preparation of

financial reports in the OPD, they come directly to consult with the accounting division to better understand the accounting cycle and financial reporting of each OPD.”

The findings of this study align with the research conducted by Arif and Firmansyah (2024), which found that, despite the large number of employees, the Accounting Division has not faced significant obstacles in coordinating accounting activities and reporting across all work units. However, in Karanganyar Regency, the employees' proficiency with the SIPD application is still insufficient. As Edward (1980) mentioned, the quality of human resources is the most important element in implementing policy. For a policy to be successfully implemented, it needs to be supported by a staff with the necessary competence, expertise, and skills in accordance with the requirements.. When staff do not fully understand how to use the application, it will be difficult to carry out the accounting and **reporting processes in accordance with the established standards.**

Limited Technical Guidance for SIPD RI Users

The second challenge lies in the preparation of Morowali Regency for implementing SIPD RI in the accounting and financial reporting process. Technical guidance on the use of SIPD RI is essential, especially since the application was newly implemented in 2024. However, despite the initial socialization, specific technical training had not been conducted at the time of implementation. The delay and limitations in training led to operators in OPDs using SIPD RI not receiving sufficient technical guidance. Although efforts were made to coordinate with the Ministry of Home Affairs (Kemendagri), this was not enough to replace the technical training required to enhance staff knowledge. Therefore, there is a need for more comprehensive training and technical guidance so that all operators in OPDs can effectively use the application. The results of this study are consistent with the research conducted by Arif and Firmansyah (2024), which found that there has not been detailed technical guidance for all accounting staff regarding the operation of SIPD in Karanganyar Regency, either from the Ministry of Home Affairs or the provincial government. As Edward (1980) mentioned, the availability of accurate and relevant information is essential for the successful implementation of policy. The implementers need to know what should be done and how they should do it.

Limited Accessibility of SIPD RI Features

Another challenge is the provision of information within the SIPD RI application to support the accounting and financial reporting process. As an information system that is expected to integrate regional financial data for generating valid reports, the latest version of SIPD RI used since early 2024 seems to fall short of meeting the expected information needs. Research informants stated that several reporting menus are not yet fully active, and coordination with Pusdatin Kemendagri is ongoing to address this issue. The Accounting and Reporting Administrator of SIPD RI stated that: “Currently, it is not fully accurate and complete, because if we look at the features available in SIPD RI, they are indeed complete to support the reporting process using SIPD RI, but the system in those features is not yet fully functional. Specifically, for reporting, there are still report menus that are part of the consolidated LKPD which cannot be accessed. So when we try to preview the report in SIPD RI, it really cannot be previewed. I just logged into SIPD RI recently to check if the reporting system is ready, but after opening it, it’s still the same as before—the report cannot be previewed.”

According to Permendagri No. 70 of 2019, the information system used by regional governments should be integrated to facilitate access to information for the public and support decision-making. However, these accessibility issues indicate that the implementation of SIPD RI is not yet optimal, leaving gaps in providing the information needed for accounting and financial reporting processes.

Limited Internet Network Infrastructure and Central Server Capacity

From the researcher’s observations, it was found that as the number of SIPD RI users increased, internet connections frequently dropped, preventing users from accessing the application smoothly. The internet network provided by Diskominfo in Morowali Regency often experiences instability, which directly affects the use of SIPD RI in the region. This condition indicates that the quality of the existing internet network still needs improvement to optimally support the use of SIPD RI.



Source: Diskominfo Morowali Regency, 2024

Figure 2 Internet Network Speed of Morowali Regency

In addition to internet network issues, the capacity of the central server managed by the Ministry of Home Affairs (Kemendagri) also presents a major obstacle in the implementation of SIPD RI. The Head of BPKAD explained that the central server often undergoes maintenance due to the high number of users nationwide, resulting in the application being intermittently inaccessible. The current server capacity is still insufficient to handle the access load, requiring frequent maintenance to ensure server stability. The inability of the server to accommodate the needs of all users consistently results in the application being inaccessible at certain times, disrupting the financial reporting process in the region.

Besides that, this study's findings are consistent with the research conducted by Hendra and Pradana (2023), which found that there are still difficulties in accessing the Regional Government Information System server when the budgeting process begins. Referring to Edward's (1980) policy implementation theory, the availability of adequate supporting facilities is an important factor in the successful implementation of policies. Therefore, the current SIPD RI infrastructure needs improvement, especially in connectivity and server capacity, to optimize the application's implementation in the region.

Lack of SOP for Accounting and Reporting Processes

As observed in the initial stages of the study, BPKAD in Morowali Regency has yet to develop specific Standard Operating Procedures (SOP) for the use of SIPD RI, which results in a lack of structured guidance in carrying out the financial reporting process. The procedures used in the implementation of SIPD RI still refer to general regulations from Permendagri and follow the established flow without binding SOPs at the regional government level. According to Edward's (1980) policy implementation theory, the absence of clear SOPs can hinder the effectiveness of policy implementation, as SOPs are instruments that provide direction for the mechanisms, systems, and procedures in public policy implementation. In this case, the lack of specific SOPs for the accounting and reporting process of SIPD RI reflects a weakness in the bureaucratic structure of Morowali Regency.

Solutions

The challenges outlined above have prompted this study to propose solutions aimed at addressing each issue effectively. The researcher gathered extensive information from informants, alongside conducting documentation and direct observation, to formulate these solutions. The proposed measures to overcome the challenges in implementing the SIPD RI system for regional accounting and financial reporting processes in Morowali Regency are as follows:

Budget Allocation for Expert Services

One of the solutions already implemented by the Morowali Regency government in the SIPD RI implementation process is budgeting for expert services to assist in preparing financial reports. Given that financial reporting occurs after the end of the 2024 fiscal year, funds have been allocated for expert services as a short-term solution. These resources will be drawn from Morowali Regency's local budget, with a focus on addressing urgent needs. The experts will provide direct assistance to each regional government unit that submits a budget proposal for these services. In this regard, the Head of the BPKAD stated:

“We have prepared the draft of the 2025 APBD, and within it, we have budgeted for expert services to assist OPD in preparing financial reports. In the future, we hope they will

be able to do it independently. This is only temporary until they fully understand through the technical guidance that will be provided.”

This solution is not only aimed at meeting short-term needs but also as an investment to improve staff quality in the future. With the involvement of experts, it is expected that there will be a transfer of knowledge that can enhance staff independence in carrying out accounting processes and preparing financial reports.



Lampiran II : Peraturan Kepala Daerah
Nomor :
Tanggal :

KABUPATEN MOROWALI
RINCIAN APBD MENURUT URUSAN PEMERINTAHAN DAERAH, ORGANISASI, PROGRAM, KEGIATAN,
SUB KEGIATAN, KELOMPOK, JENIS PENDAPATAN, BELANJA, DAN PEMBIAYAAN
TAHUN ANGGARAN 2025

Sub Kegiatan	: 2.17.01.2.02.0007 Koordinasi dan Penyusunan Laporan Keuangan Bulanan/ Triwulanan/ Semesteran SKPD		
Indikator Keluaran	: Jumlah Laporan Keuangan Bulanan/ Triwulanan/ Semesteran SKPD dan Laporan Koordinasi Penyusunan Laporan Keuangan Bulanan/Triwulanan/Semesteran SKPD		
KODE REKENING	URAIAN	JUMLAH	DASAR HUKUM
5	BELANJA DAERAH		
5.1	BELANJA OPERASI		
5.1.02	Belanja Barang dan Jasa		
5.1.02.01	Belanja Barang		
5.1.02.01.01	Belanja Barang Pakai Habis		
5.1.02.01.01.0058	Belanja Makanan dan Minuman Aktivitas Lapangan	8.000.000,00	
5.1.02.02	Belanja Jasa		
5.1.02.02.01	Belanja Jasa Kantor		
5.1.02.02.01.0029	Belanja Jasa Tenaga Ahli	20.000.000,00	
5.1.02.04	Belanja Perjalanan Dinas		
5.1.02.04.01	Belanja Perjalanan Dinas Dalam Negeri		
5.1.02.04.01.0001	Belanja Perjalanan Dinas Biasa	22.175.000,00	

Source: Morowali Regency, 2024

Figure 3 Draft of the 2025 Regional Budget (APBD) for Morowali Regency

Planning Technical Guidance Activities

Efforts to improve staff understanding in the implementation of SIPD RI can also be carried out through the organization of technical guidance. In interviews concerning this solution, the Head of BPKAD stated plans to implement a specialized technical training program for operator staff involved in accounting and financial reporting processes in Morowali Regency. This program will be carried out in stages and supported by collaboration with the Ministry of Home Affairs as the provider of technical resources and implementation guidelines. The following is a statement from the Head of BPKAD:

“In the near future, yes, at the beginning of next year. As a long-term solution, we plan to conduct technical guidance activities for SIPD RI operators, specifically for the

accounting and regional financial reporting processes. This will be in collaboration with the Ministry of Home Affairs (Kemendagri).”

Following discussions and consultations with all informants, the researcher formulated a step-by-step plan for the technical guidance activities, including the preparation of materials, hands-on training, regular consultations, and periodic evaluations.

Intensive Coordination with the Ministry of Home Affairs (Kemendagri)

To address the limited accessibility of features within the SIPD RI application, the Morowali Regency Government can engage in intensive coordination with Kemendagri, the policymaker responsible for the application. Through such coordination, it is expected that Kemendagri will promptly address the issues encountered during the use of SIPD RI and improve its underperforming features. As stated by the Head of the Accounting Division:

“We have coordinated several times with the Data and Information Center (Pusdatin) of the Ministry of Home Affairs regarding the issues we have encountered. If there are troubleshooting issues with SIPD RI, there is a complaint service available via phone and WhatsApp according to the region. We hope that the Ministry of Home Affairs can prioritize the improvement of these features because they are related to the preparation of regional government financial reports for the current year.”

Regarding the limitations of the SIPD RI central server, as noted by the Head of BPKAD, Morowali Regency has also suggested the implementation of dedicated servers, at least at the regional or provincial level, to mitigate these challenges. It is anticipated that this would enhance server capacity, ensuring more stable access and reducing the risk of technical disruptions, particularly during critical periods such as reporting cycles. As explained by the Head of the BPKAD as follows:

“The server is located at the Ministry of Home Affairs, and it takes a long time to resolve issues with SIPD RI because we have to contact the SIPD RI technical team at the Ministry. I have also mentioned this in the coordination meeting, suggesting that it would be better if the server were made into a sub-server in each province, so that the control would be easier.”

Planning for Internet Infrastructure Improvement

To overcome the challenges posed by limited internet infrastructure affecting the implementation of SIPD RI in Morowali Regency, discussions were held with the IT team at the Department of Communication and Information Technology (Diskominfo) to identify viable solutions. It was determined that internet bandwidth would be upgraded to 150/200 Mbps, ensuring more stable and seamless access to the SIPD RI application. The Diskominfo IT team also plans to collaborate with academic experts to design a more optimal network topology and deploy enhanced routers and internet devices to further improve connectivity.

Drafting of Standard Operating Procedures for Accounting and Reporting Processes

In the effort to develop SOPs, discussions and consultations were held with all informants and relevant officials. It was agreed that the draft SOP would cover not only accounting and reporting within the SIPD RI system but also encompass all tasks related to regional financial accounting and reporting processes, ensuring it serves as an official guideline for the Accounting Division in the future. The researcher developed the SOP in the form of a flowchart for various processes, including cash receipt accounting, cash disbursement accounting, non-cash transaction accounting, error correction procedures, data reconciliation procedures, regional financial report consolidation procedures, the preparation of APBD accountability reports, and the preparation of mid-year and prognosis reports. While this SOP remains in draft form, its formal ratification will be synchronized with SOPs from other areas.

The following table is presented to align the challenges faced by Morowali Regency in the implementation of SIPD RI with the corresponding solutions:

Table 1. Morowali Regency in the implementation of SIPD RI

No.	The Challenges	Solutions
1	Lack of Staff Understanding in Implementing SIPD RI	Budget Allocation for Expert Services
2	Limited Technical Guidance for SIPD RI Users	Planning Technical Guidance Activities
3	Limited Accessibility of SIPD RI Features	Intensive Coordination with the Ministry of Home Affairs (Kemendagri)
4	Limited Internet Network Infrastructure and Central Server Capacity	Planning for Internet Infrastructure Improvement
5	Lack of SOP for Accounting and Reporting Processes	Drafting of Standard Operating Procedures for Accounting and Reporting Processes

5. CONCLUSIONS

Based on the analysis and discussion of this study's focus, the researcher concludes that the challenges in implementing SIPD RI for accounting and financial reporting processes in Morowali Regency include insufficient staff understanding of SIPD RI, limited technical guidance for SIPD RI users, restricted accessibility to SIPD RI features, inadequate internet infrastructure and central server capacity, and the absence of Standard Operating Procedures (SOP) for accounting and reporting processes.

The proposed solutions to address these challenges are budgeting for expert consultancy services, the formulation of a technical guidance program, intensive coordination with the Ministry of Home Affairs, planning for improved internet infrastructure, and drafting SOPs for accounting and reporting processes.

IMPLICATIONS, LIMITATIONS AND SUGGESTIONS

The study is limited to Morowali Regency, which may affect the generalizability of the findings to other regions with different socio-economic and infrastructural conditions.

This study focuses only on challenges and solutions related to accounting and financial reporting using SIPD RI, excluding other aspects such as budgeting or policy planning.

The researcher suggests that the Pusdatin Team increase the server capacity of SIPD RI to handle the number of users from various regions more reliably. Considering the importance of the accounting and reporting features for preparing regional financial statements, the Pusdatin Team is urged to promptly improve incomplete features before the audit by the Supreme Audit Agency (BPK). As SIPD RI is a web-based application, a stable and robust internet network is essential. The central government, as the initiator of SIPD RI, is encouraged to collaborate with internet service providers to establish better partnerships with local governments than currently available.

For future research, it is recommended to expand the focus to include the implementation of SIPD RI across the entire financial management process, from planning and budgeting to execution, accounting, and reporting. Additionally, future studies could compare SIPD RI with other financial management systems implemented in different regions.

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