

AN ANALYSIS OF THE REGIONAL GOVERNMENT INFORMATION SYSTEM FOR CASH MANAGEMENT AT THE WEST JAVA PROVINCIAL LIBRARY AND ARCHIVES OFFICE



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Abstract

The advancement of digital technology has significantly influenced the modernization of public sector financial systems, particularly in regional financial governance. In Indonesia, the Regional Government Information System (SIPD) was introduced to meet the demand for integrated, transparent, and accountable financial management. This study aims to analyze the implementation of SIPD in the cash management process at the West Java Provincial Library and Archives Service. Specifically, it investigates the application of SIPD, identifies operational challenges, and evaluates its effectiveness in supporting financial governance. A qualitative descriptive method was employed, utilizing in depth interviews, direct observations, and document analysis. The findings indicate that although SIPD has been implemented in accordance with applicable regulations, several challenges persist, such as unstable internet connectivity, inadequate user training, and limitations in system features. These limitations include the absence of data correction tools and the lack of tax integration. Such constraints reduce the system's effectiveness and result in continued reliance on manual processes. This study emphasizes the importance of enhancing technical infrastructure and improving user competence as strategic steps to optimize the role of SIPD in strengthening regional financial performance and ensuring the quality of public financial management.

Keywords: Regional Government Information System, Cash Management, Regional Government, Financial Transparency, Public Sector Technology

INTRODUCTION

The development of information technology has become an important foundation in the transformation of government governance, particularly in regional financial management. The utilization of digital technologies, such as the Regional Government Information System (SIPD), not only improves administrative efficiency but also promotes transparency and public accountability (Failany and Fahriani, 2024). In this context, accounting information systems play a crucial role as a tool to provide accurate and real-time financial information for management to monitor, plan, and evaluate the financial performance of the organization (Lestari & Amri, 2020).

SIPD, as an integrated system, is established through Permendagri No. 70 of 2019 and reinforced by the Directorate General of Regional Financial Management Letter No. 903/235/Keuda in 2021. This system is designed to support the processes of planning, budgeting, implementation, and financial reporting in regional governments through interconnected digital platforms (Arif & Firmansyah, 2024). This system enables more transparent, standardized, and accountable financial management, thereby promoting the application of good governance principles in the public sector (Nadjib, 2023).

In its implementation, SIPD still faces both technical and institutional challenges. The BPK RI Semester II Report of 2022 stated that the use of SIPD by the Ministry of Home Affairs and provincial governments has not been optimal. Several obstacles identified include the system's features not aligning with regional needs, weak application controls, the lack of integration with other applications, and insufficient system validation (BPK RI, 2022). An initial study conducted at the Regional Library and Archives Office of West Java Province revealed that although SIPD has been used in accordance with regulations, there are still barriers in practice. These include limitations in reporting certain transactions (e.g., with KKPD), unavailable input correction features, and the unreported tax entries (Expenditure Treasurer, interview, 2025). Moreover, the system does not support a single user identity for multiple roles, and the User ID is not based on NIP/NIK, reducing the security standards.

This phenomenon is in line with the findings of Fatimah (2024) in Jember Regency, which stated that although SIPD facilitates efficient financial management processes, the system still depends on internet connectivity and faces obstacles in data correction. Similarly, research by Sijabat & Siringoringo (2024) in Medan City found that SIPD increased efficiency, but technical training and system stability remain major issues. This study also broadens the scope of research, as most previous studies focused on legislative bodies or financial offices. In contrast, this research focuses on public service institutions, specifically libraries, which have different system characteristics and needs. Therefore, this analysis is important to provide a comprehensive picture of how SIPD works in practice and to identify opportunities for improvement in its implementation, especially in cash management.

Based on this background, the research problem formulated in this study is how the regional government information system is implemented in cash management at the Regional Library and Archives Office of West Java Province, and how the analysis of the regional government information system in cash management at the same office is conducted. This study will specifically identify how cash management procedures are carried out in the SIPD system, examine the extent to which the system's effectiveness and efficiency support financial reporting, and describe the technical and administrative obstacles encountered in practice. Through this analysis, this research is expected to provide both theoretical and practical benefits. Theoretically, the results of this study are expected to enrich the literature

on public sector accounting information systems, especially those related to integrated digital systems in regional government. Practically, this research is expected to serve as an evaluative material for government agencies in improving the utilization of SIPD to make it more optimal and responsive to user needs. It is hoped that the findings and recommendations generated can serve as a reference for improving the accountability of regional financial management. Additionally, this study opens opportunities for further research, particularly on the integration of SIPD with other information systems, the impact of SIPD on the performance of the expenditure treasurer, and the readiness of human resources in supporting digital transformation in the public sector.

REVIEW OF LITERATURE

In the implementation of technologies such as SIPD, the Technology Acceptance Model (TAM) is highly relevant for explaining the factors influencing users' acceptance of the system. Davis (1989) in Oktavia et al. (2023) explain that there are two main factors that influence an individual's decision to adopt technology: perceived usefulness and perceived ease of use. In the context of SIPD, both of these factors are essential to analyze, as the adoption of the information system heavily depends on how users perceive the benefits and the ease of use of the system. Previous research indicates that when users feel that the information system provides clear benefits and is easy to use, the adoption and utilization rates will be higher, which in turn enhances the effectiveness and efficiency of SIPD use in the regional government sector (Oktavia et al., 2023; Pangestu, 2023).

Accounting information systems not only serve as recording tools but also as strategic instruments in supporting decision-making and financial control in the public sector. Kustinah et al. (2022), in their study on the management of BUMDes through accounting information systems, emphasize that systems designed according to local needs and based on technology can improve operational efficiency and financial accountability. The Regional Government Information System (SIPD) is the Indonesian government's effort to enhance transparency, accountability, and efficiency in regional financial management. Along with the rapid development of information technology, SIPD is expected to optimize the management of development data, finances, and regional administrative processes. This system is designed to simplify the processes of planning, budgeting, implementation, and financial reporting in regional governments, with the primary goal of creating a more open and accountable government. As outlined in Permendagri No. 70 of 2019, SIPD aims to improve the effectiveness of regional financial management; however, its implementation in the field still faces several technical and operational challenges that need to be addressed promptly.

Hartikayanti et al. (2018), in their study on the design of an accounting information system for financial reporting in BUMDes Bangkit Sejahtera, emphasize the importance of system integration in supporting transparency and accountability. Although their focus is on BUMDes, the principles used in the design of the information system are universal and can be applied in the context of regional cash management through SIPD. Research by Hendaris & Pradipta (2025) further strengthens the urgency of enhancing accounting information systems in the public sector, particularly within the context of regional governments. They highlight that the quality of financial reporting is significantly influenced by the implementation of accounting information systems integrated with adequate internal control systems.

One of the key elements in SIPD is the process of recording regional cash, which involves a series of essential documents such as the Fund Provision Letter (SPD), Payment Request Letter (SPP), Payment Order (SPM), and Fund Disbursement Order (SP2D). Accurate recording through this system is crucial to ensure that regional cash flows can be properly monitored and that the use of regional budgets is in compliance with applicable regulations (Mulyadi, 2023). Cash receipts represent the initial phase in regional financial management, ensuring that funds are available in the Regional Library and Archives Office of West Java Province before the implementation of activities. This process begins with budgetary need planning and is followed by administrative procedures in accordance with existing regulations. The funds received in the expenditure treasurer's account become a concrete form of legal and documented cash receipts, which then serve as the basis for cash disbursements to carry out government programs and activities.

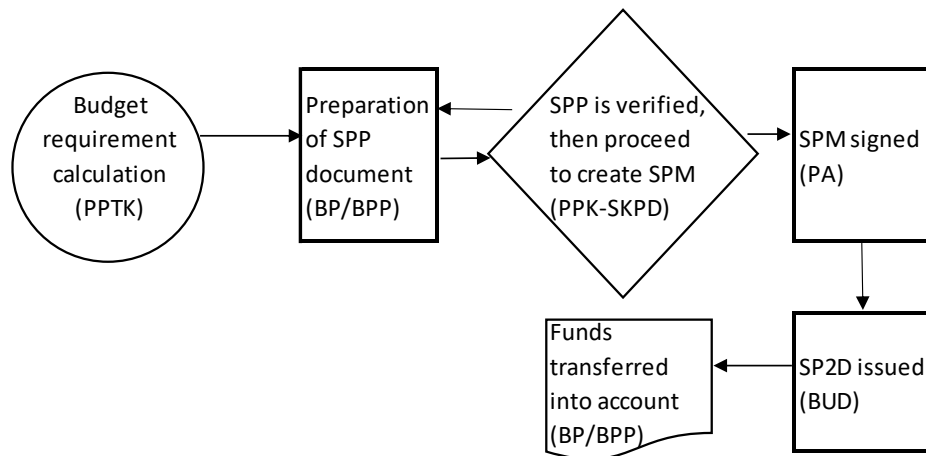


Figure 1.
Cash Inflow Flowchart

Source: Processed by the author, 2025

Once the funds are received in the treasurer's account, the cash disbursement process is carried out according to the planned activities. The process begins with verifying the budget allocation and ensuring that the funds are available for the designated purpose. The expenditures are then disbursed in alignment with the predetermined activities and needs. After the transactions are completed, recording and reporting become integral parts of this process to ensure transparency and accountability. The accurate and timely documentation of each transaction is crucial in maintaining the integrity of the financial management process. Furthermore, the reports serve as a critical tool for oversight by relevant authorities, helping ensure that the funds are used appropriately and in compliance with regulations. By consistently monitoring cash disbursements, regional governments can assess the effectiveness and efficiency of their financial planning and execution. Thus, cash disbursement is not only a technical activity but also a reflection of good regional financial governance. This process plays a vital role in fostering trust between the government and the public by demonstrating responsible management of public funds.

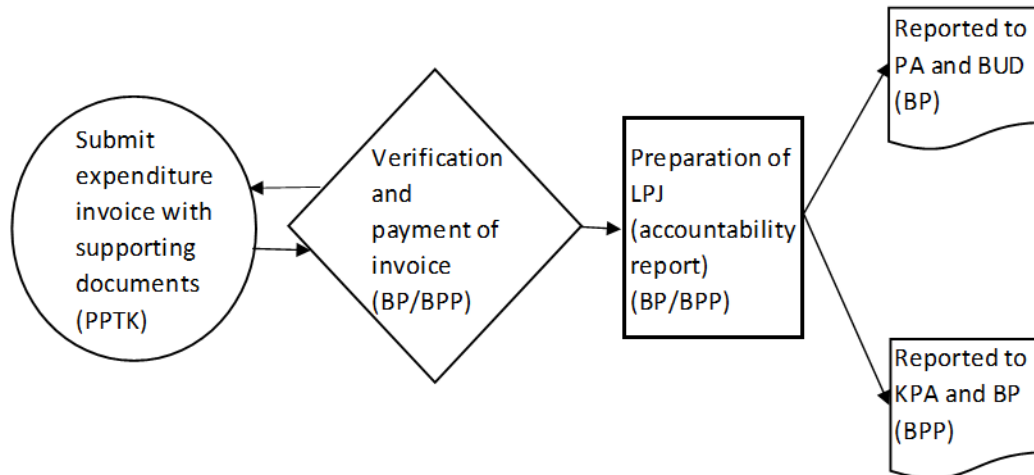


Figure 2.
Cash Outflow Flowchart

Source: Processed by the author, 2025

A study conducted by Fatimah (2024) found that the implementation of SIPD in several regions in Indonesia successfully increased efficiency in regional financial management. However, there are still various obstacles that hinder the smooth operation of the system, such as dependence on unstable internet networks and frequent system errors, which slow down the data input and financial reporting processes. This indicates that the success of SIPD does not only depend on the system itself but also on the readiness of the infrastructure and the regional capacity to support the digital system.

Recent research shows that the effectiveness of SIPD in regional financial management is heavily influenced by the quality of the system, feature integration, and human resource readiness. Septiani & Isnawaty (2024) identified that although SIPD has improved administrative efficiency in the Secretariat of the West Java Provincial DPRD, limitations in features, manual input errors, and server instability remain major obstacles. A study by Saputra et al. (2025) in Bontang City also highlighted that communication regarding SIPD policies has not been fully effective, particularly concerning the technical aspects of the application, and the uneven quality of human resources poses a challenge in the system's implementation. Meanwhile, Nasution & Nurwani (2021) in their study at the BPKAD of Medan City found that SIPD has not completely replaced the previous system (SIMDA) and still faces challenges in data input and accurate financial reporting. Lazuardi & Pawestri (2024) emphasized that the implementation of SIPD in Purworejo Subdistrict, Pasuruan City, has not been optimal due to a lack of technical training and frequent network disruptions. Overall, the literature suggests that the success of SIPD relies not only on regulations and system design but also on sustained technical support, intensive training, and the strengthening of digital infrastructure at the regional level.

SIPD has great potential to improve regional financial management; however, its implementation does not always run smoothly. A study by Daud et al. (2024) indicated that although SIPD has been successfully implemented in several regions, the main obstacles faced are internet network instability and feature misalignment with regional needs. These issues hinder the smoothness of data input and financial reporting processes, which were expected to be faster and more efficient with the use of the appropriate information

technology. These challenges show that despite SIPD being designed to simplify financial management, infrastructure problems and other technical barriers still impede its smooth operation. Therefore, improvements in technology infrastructure and regular system updates are necessary to accommodate the evolving needs of each region.

Another study by Napitupulu et al., (2024) revealed that although SIPD can facilitate regional financial management, the main issue is the lack of training for the human resources operating the system. This has led to inaccuracies in system usage, particularly in data input and reporting processes. The lack of training highlights that strengthening human resource capacity is a key factor in the success of SIPD implementation. For SIPD to function optimally and provide maximum benefits, regional governments must invest resources in continuous training for the employees involved in managing the system. Adequate training will ensure that users can fully leverage SIPD's potential and reduce the likelihood of errors that could affect the accuracy of regional financial reports. Both studies agree that SIPD still faces systemic barriers that hinder its effectiveness.

Research by Sijabat & Siringoringo (2024) at the Medan City DPRD found that although SIPD provides efficiency in regional financial management, some technical issues remain, such as incomplete application menus and data input errors. This has become a challenge in ensuring that the data entered into the system is accurate and accountable. The implementation of this system, unsupported by proper verification processes, can reduce data quality and decrease transparency in regional budget management. Therefore, improving the SIPD application and enhancing oversight in the data input process should be a key concern. Moreover, the implementation of a system that lacks proper verification processes can degrade data quality and diminish transparency in regional budget management.

On the other hand, SIPD also plays a critical role in regional cash management. A study by Damayanti & Priono (2023) on cash disbursement management at the Surabaya City Library and Archives Office revealed that SIPD has been implemented according to the prescribed procedures; however, there are still issues with cash management, particularly regarding administrative errors and dependence on the E-Payment application. This suggests that although SIPD helps simplify financial management, its use is still influenced by several external factors, such as software quality and data mismanagement by users. To ensure the system works well, there needs to be an improvement in human resource training and system feature enhancements for optimal performance. This indicates that the efficiency offered by SIPD does not always align with the accuracy of reporting, especially when internal oversight and data input quality remain low.

The implementation of SIPD in cash management is also supported by various documents used in regional financial management. In the process of planning, budgeting, and budget execution, SIPD relies on documents such as the Regional Medium-Term Development Plan (RPJMD), the Regional Government Work Plan (RKPD), and the Work and Budget Plan (RKA), which serve as the foundation for determining regional budget policies (Mulyadi, 2023). SIPD allows regional governments to manage financial data in an integrated and real-time manner, which accelerates the data-driven decision-making process. However, despite SIPD facilitating these processes, technical issues such as system errors and the lack of training still pose obstacles that need to be addressed promptly. Field facts also indicate that dependence on Excel and manual records is still prevalent, which suggests that the digitization process is not yet optimal.

A study by Verico et al. (2023) showed that the implementation of SIPD in several regions in Indonesia, although it has simplified financial management processes, still faces technical obstacles that can affect the quality of the data produced. The system often experiences technical disruptions such as system errors and data input mistakes, which hinder the smooth administration of regional financial processes. Therefore, to maximize the benefits of SIPD, there is a need to improve the technical capacity of the system and refine procedures to support more transparent and accountable financial management.

Furthermore, research by (Sugiyono, 2023) and Tumija et al. (2023) also revealed that although SIPD has been successfully implemented at the Regional Financial and Asset Management Agency (BPKAD) in Semarang City, there are issues related to server capacity and suboptimal application features. This causes disruptions in the data input and financial reporting processes. This study also suggests that increasing server capacity, providing continuous training for human resources, and simplifying administrative procedures should be implemented so that SIPD usage can be more efficient and aligned with the principles of good governance in regional financial management. This indicates that although SIPD has been widely implemented, its effectiveness greatly depends on technical readiness and internal policies within the institutions.

From the synthesis of all the literature, it is evident that most studies agree on the potential of SIPD to improve efficiency and transparency in regional financial management. However, a gap emerges in studies focusing on non-financial public service agencies, such as libraries. This research aims to fill this gap by presenting a case study of the Regional Library and Archives Office of West Java Province, which has distinct technical and administrative characteristics compared to regional financial institutions. Therefore, this study contributes new insights into understanding the adaptability of SIPD in various types of government organizations.

RESEARCH METHOD

This study uses a descriptive qualitative approach to analyze the cash management information system at the Regional Library and Archives Office of West Java Province. This descriptive research aims to provide a detailed description of the implementation and challenges faced in using the Regional Government Information System (SIPD) for cash management. A qualitative approach was chosen because it offers flexibility in understanding the operational context of this information system and the interaction between users and technology. According to Sugiyono (2023), this exploratory qualitative research allows the researcher to delve deeper into the challenges and obstacles encountered during the implementation of SIPD. Therefore, this approach is expected to provide deeper insights into the information system applied in the field and generate practical recommendations regarding SIPD implementation.

This study is conducted at the Regional Library and Archives Office of West Java Province, located at Jl. Kawaluyaan Indah II, Bandung. The research is planned to take place from January to June 2025, covering the stages of data collection, data analysis, and report preparation. The data sources used in this study consist of primary data obtained through in-depth interviews and direct observation, as well as secondary data in the form of supporting documents, such as financial reports and related regulations. The informants interviewed include the Expenditure Treasurer, Assistant Expenditure Treasurers, Financial Verifiers,

Technical Activity Management Officers, and the Head of the Subdivision of Administrative Affairs who are directly involved in the cash management process using SIPD.

The number of informants in this study is six, selected purposively because of their direct involvement in the cash management process. The informants include the Expenditure Treasurer, two Assistant Expenditure Treasurers, Financial Verifiers, Technical Activity Management Officers, and the Head of the Subdivision of Administrative Affairs who are responsible for data entry and regional cash reporting. The selection of these informants aims to obtain a comprehensive understanding from various perspectives of SIPD users within the organization.

The data collection techniques used in this study are interviews, observation, literature study, and documentation. Interviews were conducted with key informants who have knowledge and direct experience related to the use of SIPD. Observation was carried out to obtain an operational picture of how the system is used in daily activities. Additionally, a literature study was used to strengthen the analysis by collecting references from relevant literature, including journals and regulations governing regional financial management. The data collected through these various techniques were then analyzed using a qualitative analysis approach based on the Miles and Huberman method (Setiawan, 2018), which includes the stages of data reduction, data presentation, and drawing conclusions to produce valid and applicable findings. Furthermore, a simple quantitative analysis in the form of percentage conformity (Arikunto, 2014) was used to measure the alignment of SIPD implementation with the established indicators. Correct answers were given a score of 1, incorrect answers a score of 0, and then calculated as follows: $(\text{total answers})/(\text{expected answers}) \times 100\%$. The results of the calculations were then interpreted based on the criteria set by Arikunto (2014: 387), which are considered good if the percentage is $>75\%$, sufficient if $60-75\%$, and poor if $<60\%$. This method was used to provide a quantitative overview that complements the qualitative analysis, thus making the research results more comprehensive and scientifically accountable.

RESULTS AND DISCUSSION

The budget data and expenditure realization of the Regional Library and Archives Office of West Java Province show a high and consistent absorption trend. In 2023, out of a budget of IDR 54,798,043,243.00, IDR 53,638,015,965.00 was realized, which is 97.88%. Meanwhile, in 2024, the realization reached IDR 50,138,317,589.00 from a budget of IDR 51,264,790,371.00, or 97.80%. As of July 2025, the realization has reached 60.83% of the budget of IDR 47,798,110,632.00, a reasonable figure considering the remainder of the fiscal year is still ongoing.

These achievements indicate the effectiveness of cash management through the Regional Government Information System (SIPD) in ensuring that planning, budgeting, and cash control proceed according to procedures. The high realization rate forms the basis of this study's analysis to assess the contribution of factors such as brainware, procedures, databases, software, hardware, and internal control to the successful implementation of SIPD at the West Java Provincial Library and Archives Office (Dispusipda Jabar).

This study was conducted at the Regional Library and Archives Office of West Java Province with the aim of analyzing the implementation of the Regional Government Information System (SIPD) in cash management. The data collection was carried out through in-depth interviews and direct observation with six key informants involved in regional

financial management. In general, SIPD has been implemented in accordance with the provisions in Minister of Home Affairs Regulation No. 70 of 2019 and Minister of Home Affairs Regulation No. 77 of 2020. However, several challenges were still encountered in practice. The use of SIPD by users such as PPTK, BPP, BP, KPA, PPK-SKPD, and PA has been in accordance with regulations. To provide a clearer picture of the views of the implementers in the field, a summary of the interview results from these six informants is presented below.

Table 1.
Summary of Interview Results with Research Informants, Processed (2025).

No	Informant	Interview Results
1	Treasurer	1) SIPD has not accommodated the recording of taxes that have not been paid, and does not have a feature to correct input errors from the previous month. 2) SIPD reports do not display all expenditures, especially transactions with the Government Credit Card (KKPD).
2	Assistant Expenditure Treasurer 1 (F)	1) SIPD is web-based, which allows data entry and evaluation in real-time, speeds up data retrieval and financial analysis, and facilitates access to accurate and up-to-date financial information.
3	Assistant Expenditure Treasurer 2 (A)	1) Report preparation still uses manual recording in Microsoft Excel before being input into SIPD because SIPD reports do not display all expenditures, especially transactions with the Government Credit Card (KKPD). 2) The lack of human resources knowledge about using the SIPD report is the reason manual recording is still used. 3) SIPD has not accommodated the recording of taxes that have not been paid and does not have a feature to correct input errors from the previous month.
4	Financial Verifier	1) SIPD does not support integration of a single account for users who also perform budget planning entry and cash management tasks, so two different accounts must be used. 2) SIPD User IDs do not use NIK/NIP as unique identifiers, causing six user accounts to have the same format, which reduces the security of the application.
5	Technical Activity Management Officer	1) SIPD helps monitor cash flow in a structured manner and supports internal control. 2) A common obstacle is unstable internet connectivity and delays in data synchronization.
6	Head of Subdivision of	1) SIPD facilitates integrated monitoring of the regional budget and expenditure realization.

No	Informant	Interview Results
	Administrative Affairs	2) There is a need to improve human resource capacity through continuous training so that the use of SIPD can be optimized.

Based on the interview results, it can be concluded that SIPD has brought significant benefits in terms of efficiency and integration of financial management. However, challenges still exist, such as limited features, the need for enhanced human resource capacity, and strengthening adequate infrastructure to ensure the system functions optimally. These findings form the basis for understanding the real conditions of SIPD implementation at the West Java Provincial Library and Archives Office (Dispusipda Jabar), which are then analyzed alongside the results of field observations.

The cash management procedure through SIPD includes inputting the DPA and RAK, submitting the SPP, verifying the PPK-SKPD, issuing the SPM, disbursing the SP2D by BPKAD, and transferring funds to the BPP account to finance activities according to the NPD. Each transaction is recorded through TBP in SIPD, verified, and then compiled into the LPJ and real-time financial reports, such as the General Cash Book and SPJ, to ensure transparency and accountability in regional financial management. The organizational and activity data at the Regional Library and Archives Office of West Java Province is input into SIPD, including the name and code of the Regional Work Unit (SKPD), the work units under SKPD, expenditure and revenue account codes, program structures, activities, and sub-activities, as well as the order of budget classifications in accordance with the applicable regulations.

From the software aspect, SIPD is considered to simplify work processes and improve efficiency with the SIDEBAR for digital document authentication. This system is integrated from planning to reporting. The IT infrastructure at Dispusipda Jabar includes adequately specified computers, printers, scanners, LAN/Wi-Fi networks, and BJB Bank CMS tokens for transaction authorization. SIPD data is centrally managed on the Diskominfo Jabar server to ensure security and continuity.

Internal control is carried out through task separation, tiered authorization, routine reconciliation, and fund access restrictions. SIPD limits realization per account code, BJB Bank CMS applies maker–approver control, and security is maintained through authentication, role-based access control, a centralized server, and digital signatures. Below is a table of the research findings from the study.

Table 1.
Recap of SIPD Implementation in Cash Management at the West Java Provincial Library and Archives Office (Dispusipda), Processed (2025).

Sub-focus of Information System	Positive Findings	Constraints or Issues
Users (Brainware)	SIPD users consist of PPTK, BPP, BP, KPA, PPK-SKPD, and PA. The roles of each user are well understood and distributed.	There is a mismatch between the authority of positions and task performers; some positions are still vacant; there is no technical

Sub-focus of Information System	Positive Findings	Constraints or Issues
Procedures (Procedure)	The cash management procedure is in line with regulations and integrated within the SIPD workflow, facilitating electronic document tracking.	specialization; further training is needed.
Organization Data (Database)	Activity and organizational unit data are recorded in the SIPD system in a structured manner; the database supports routine reports.	Some procedures are not carried out by the authorized officials; SOPs are not fully adhered to; manual execution outside the SIPD system still occurs.
Software (Software)	SIPD facilitates integrated financial management and reporting across modules; the web-based system is efficient.	Manual re-recording (Excel) is still found; data accuracy depends on user manual input.
IT Infrastructure (Hardware)	Hardware and LAN/Internet networks are adequate to support stable SIPD access; connected to the government's SPBE.	There is no input correction feature; it does not support the KKP-D mechanism; tax recording is not automated; the system is still prone to errors during peak hours.
Internal Control	Task separation, authorization, and reconciliation have been implemented; there is internal control in data input and tiered verification.	Network disruptions during peak times; technical training limitations cause delays in handling errors; technical support is not responsive.
		There are still instances of granting access to operators without standard procedures; two-factor authentication (2FA) and periodic password changes have not been implemented.

In general, the implementation of SIPD in cash management at the Regional Library and Archives Office of West Java Province shows a good effort towards system integration, particularly in terms of document flow and work processes. Based on the table presented, it can be observed that the main advantage of SIPD lies in its ability to integrate processes from planning to reporting, as well as the ease of access due to its web-based platform. This supports operational efficiency both technically and administratively, especially in the aspects of software, accessibility, and support for the Electronic-Based Government System (SPBE).

However, the findings of challenges classified in Table 1 show that the biggest issues arise in the aspects of human resources (system users) and the technical functionality of the software. Some positions remain unfilled, leading to role overlaps and delegation of authority

to operators. This situation not only violates the principle of task separation within the internal control system but also potentially causes procedural errors and conflicts of interest.

Although SIPD simplifies the process of data entry and reporting, procedural challenges emerge due to operators' authority not always aligning with the prescribed guidelines, which can lead to inconsistencies in procedure implementation. In terms of the database, while organizational data and business activities have been properly recorded in the system, the continued use of manual recording for some financial reports remains a barrier, reducing efficiency and increasing the potential for errors.

From the software perspective, SIPD has indeed made the process of data input and reporting easier. However, the absence of crucial features such as input correction, KKPDP transaction recording, and the tracking of unreported taxes shows that the system has not fully adapted to the real technical needs in the field. This has resulted in many staff members still relying on Excel as an additional tool, which can cause data redundancy and reduce the system's efficiency. Additionally, in terms of security and internal control, the failure to use NIK/NIP as the User ID and the system's inability to accommodate multi-role accounts presents a significant vulnerability. This poses risks to the validity of transaction authorization and complicates the auditing process and user traceability (audit trail).

In terms of infrastructure and SPBE, although SIPD is integrated and supports work efficiency, internet network issues, peak access times, and limited technical training hinder the optimal use of the system. This is further exacerbated by the still limited capacity of the internal technical team to respond quickly to system disruptions. Furthermore, in terms of documentation and reporting, the system covers various types of documents such as SPD, SPP, SPM, SP2D, and SPJ. However, the lack of automated reporting features and the continued reliance on manual recording indicate a gap between the digitalization policy and the implementational readiness.

Internal control has been implemented with task separation and reconciliation, but the implementation of tiered internal control systems still faces shortcomings, and there are issues related to procedures that are not yet fully effective. Finally, although the document control and reporting system is functioning well, the lack of two-factor authentication (2FA) and periodic password changes could reduce system security and increase the risk of data breaches.

Discussion

The research findings indicate that the implementation of the Regional Government Information System (SIPD) in cash management at the Regional Library and Archives Office of West Java Province has generally been successful, with an overall conformity percentage of 76%, which falls under the "good" category (Arikunto, 2014). However, several aspects still require improvement, particularly in terms of human resources, operational procedures, database completeness, and supporting infrastructure.

The findings of this study show that although SIPD has supported the principles of transparency and efficiency in regional financial management, its implementation at the Regional Library and Archives Office of West Java Province still faces various technical and human resource challenges. This is consistent with the findings of Fatimah (2024), who noted SIPD's limitations in data correction processes and the high dependency on internet connectivity in Jember Regency, as well as Sijabat & Siringoringo (2024) in the Medan City DPRD, who highlighted weak technical training and system instability.

From the user (brainware) perspective, the involvement of many parties in SIPD has been well-structured. However, the uneven distribution of tasks and the delegation of system access to operators indicate a lack of balance in competence. This suggests that while the organizational structure has been set up according to regulations, its implementation is still hindered by the quality of human resources, as also emphasized in the study by Tumija et al. (2023).

Technically, SIPD supports the digitization and integration of financial processes from planning to reporting. However, important features such as data correction, KKPD-based cash recording, and tax reporting have not been fully accommodated. This weakness has caused users to continue relying on manual reporting via Excel, which reduces system efficiency. This issue also arose in the study by Damayanti & Priono (2023) at the Surabaya Library and Archives Office, which stated that E-Payment and SIPD had not been fully optimized due to inadequate human resources and features.

From the perspective of security and internal control, the failure to use NIK or NIP as a unique user identifier makes the system vulnerable to unauthorized access. The lack of user account separation based on function also violates the principle of task separation in internal control. This aligns with the criticism by BPK RI (2022) regarding the weak application control and system validation in regional financial reporting. Therefore, the success of SIPD implementation highly depends on three factors: the technical competence of users, the sophistication of the system that is adaptive to operational needs, and the availability of supporting infrastructure such as training, internet networks, and SPBE-based security policies. This study emphasizes that while SIPD is a major breakthrough in regional financial information systems, continuous improvement steps are required for the system to meet the demands of efficiency, accountability, and transparency in regional financial management comprehensively.

CONCLUSION

This study concludes that the implementation of the Regional Government Information System (SIPD) in cash management at the Regional Library and Archives Office of West Java Province has been carried out in accordance with regulations, but it has not yet reached an optimal level in terms of both technical and institutional aspects. The main challenges identified include limitations in features, such as the lack of data correction and KKPD reporting, the failure to use NIP/NIK as user identifiers, and the low competence of users due to insufficient technical training. The gap between the roles of key users and operators also leads to internal control issues and hampers system efficiency.

These findings reinforce previous research that highlights the importance of infrastructure readiness, human resource training, and strengthening system control in the implementation of SIPD. However, unlike earlier studies that have focused primarily on financial or legislative institutions, this study provides a new contribution by examining the implementation of SIPD in non-financial public service institutions. This context demonstrates that the success of SIPD cannot be assessed solely from a procedural perspective but must also consider the alignment of the system with the task characteristics and user structure within the relevant institution.

Theoretically, this study expands the literature on public sector information systems through a contextual approach that takes into account the dynamics in the field. Practically, the findings of this study provide important recommendations, including the need for

continuous technical training, adapting SIPD features to the real needs of users, and strengthening system security based on unique identity. This study also opens the door for further research, especially involving different institutions and extended periods, to comprehensively evaluate the effectiveness of SIPD in supporting transparent and accountable regional financial governance.

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