
IMPLEMENTATION OF THE SIMERAK LANGKAT APPLICATION IN REPORTING THE PHYSICAL AND FINANCIAL REALIZATION OF THE APBD OF LANGKAT REGENCY



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Abstract

This study aims to analyze the implementation of the SIMERAK Langkat application in reporting the physical and financial realization of the APBD of Langkat Regency and to identify the factors that hinder its implementation. This study uses a qualitative method with a descriptive approach. Informants were selected purposively from application administrators, development data managers, and related parties at the regency level. Data were collected through in-depth interviews, documentation, and observation, then analyzed using an interactive data analysis model which includes data reduction, data presentation, and conclusion drawing. The results of the study show that the implementation of SIMERAK Langkat has been running quite effectively, but has not been optimal and has not been evenly distributed across all regional apparatuses. From the aspect of policy logic, policy objectives have been formulated clearly, application functions are relevant to reporting needs, and the system is relatively easy to use. However, its effectiveness is still constrained by the absence of an implementation roadmap, limitations of adaptive features, disparities in digital literacy, and the application not yet being integrated with SIPD. From the aspect of the policy environment, regulatory and leadership support is considered adequate, but disparities in technological infrastructure, limited capacity-building budgets, and the absence of detailed technical guidelines cause policy implementation to be uneven. From the aspect of implementor capability, implementors have sufficient basic competence and are supported by coordination mechanisms, but variations in capability, limited human resources, staff rotation without consideration of technical competence, and the absence of a reward and punishment system weaken reporting consistency. This study concludes that the success of implementing SIMERAK Langkat is largely determined by the alignment between policy design, institutional environmental support, and implementor capacity. Optimizing implementation requires strengthening strategic planning, refining technical regulations, equalizing resources, improving digital literacy, and integrating the system with SIPD.

Keywords: Policy Implementation, e-Government, Development Reporting, Physical and Financial Realization, SIMERAK Langkat, Weimer and Vining

INTRODUCTION

Reporting physical and financial realization is an important instrument in controlling and evaluating regional development. The national regulatory framework, such as Law Number 25 of 2004 concerning the National Development Planning System, Law Number 23 of 2014 concerning Regional Government, as well as their derivative regulations, emphasizes the obligation of regional governments to carry out monitoring, evaluation, and development reporting in a timely, accurate, and accountable manner. In the context of modern governance, these demands are increasingly strengthening along with the need for fast and integrated data-based decision making.

As a response to these demands, many regional governments adopt digital-based reporting systems as part of the e-government agenda. The digitalization of reporting is believed to be able to increase process efficiency, data consistency, and transparency of development management. However, in practice, the success of implementing digital systems is not only determined by the availability of applications, but also by policy design, institutional environmental support, and the capacity of policy implementors.

Langkat Regency is one of the regions that developed the Langkat Regency Budget Realization Monitoring and Evaluation System (SIMERAK Langkat) application as an instrument for reporting physical and financial realization of regional development. The implementation of this application takes place in a complex organizational context, with a large number of regional apparatuses, a wide span of territorial control, and variations in technical capacity among regional apparatuses. These conditions make Langkat Regency a relevant research location to examine the effectiveness of implementing digital-based development reporting policies.

Although SIMERAK Langkat has been implemented as an official reporting instrument, various indications show that its implementation has not been fully optimal. Delays in reporting, disparities in data quality among regional apparatuses, and limited system integration are still found in practice. Data on reporting physical and financial realization during the 2022–2024 period also show a consistent pattern of delays, especially at the beginning of the fiscal year, as shown in Table 1.

Table 1. Monitoring Results of the Submission of Physical and Financial Realization Reports, APBD of Langkat Regency, Fiscal Years 2022–2024

No.	Bulan	Tahun 2022		Tahun 2023		Tahun 2024	
		Sudah Lapor	Belum Lapor	Sudah Lapor	Belum Lapor	Sudah Lapor	Belum Lapor
1.	Januari	0	62	0	62	0	62
2.	Februari	0	62	0	62	0	62
3.	Maret	0	62	0	62	0	62
4.	April	0	62	33	29	0	62
5.	Mei	1	61	36	26	32	30
6.	Juni	1	61	51	11	50	12
7.	Juli	22	40	57	5	53	9
8.	Agustus	15	47	58	4	56	6
9.	September	14	48	50	12	53	9

10. Oktober	25	37	46	16	54	8
11. November	20	42	54	8	56	6
12. Desember	62	0	62	0	62	0

Source: Bagian Administrasi Pembangunan Setdakab. Langkat

The table shows that there are no regional apparatuses that submitted reports in the first quarter, and reporting tends to increase toward the end of the fiscal year. This pattern indicates that the digital reporting system has not yet functioned optimally as an instrument of control and continuous monitoring, but is still administrative in nature. This condition reflects the existence of policy implementation problems that cannot be explained solely from the technical aspect of the application, but are also related to institutional factors and implementor resources.

Various previous studies regarding digital-based development reporting systems show that the utilization of information technology has the potential to improve the effectiveness of regional government reporting. However, most of these studies tend to emphasize technical aspects of the system or output performance, and have not comprehensively analyzed how policy logic, implementation environment, and implementor capability interact with each other in determining the success of digital policy implementation. In addition, studies regarding the implementation of the SIMERAK Langkat application specifically have never been conducted.

Based on this gap, this study aims to analyze the implementation of the SIMERAK Langkat application in reporting the physical and financial realization of the APBD of Langkat Regency and to identify the factors that hinder its implementation. This study uses the policy implementation theory framework from Weimer and Vining which emphasizes three main dimensions, namely policy logic, policy environment, and implementor capability. Through this approach, the study is expected to provide a more comprehensive understanding of the effectiveness of digital reporting policies at the regional government level, as well as provide practical contributions for strengthening digital-based development governance.

RESEARCH METHOD

This study uses a qualitative method with a descriptive approach. This approach was chosen to obtain an in-depth understanding of the process of implementing the SIMERAK Langkat application in reporting physical and financial realization of the APBD of Langkat Regency and the factors that hinder its implementation. Qualitative research allows researchers to explore policy phenomena holistically through the perspectives of policy implementors and the institutional context in which the policy is implemented.

This study focuses on the Government of Langkat Regency as the unit of analysis. The selection of the research location was based on the characteristics of Langkat Regency which has a large number of regional apparatuses, a wide territorial coverage, and coordination complexity in digital-based regional development reporting.

Research informants were determined purposively, namely selected based on direct involvement in the management and implementation of physical and financial realization reporting through the SIMERAK Langkat application. Informants included officials and

staff at the Development Administration Division of the Regional Secretariat of Langkat Regency as well as administrators or reporting officers at several regional apparatuses.

Data collection was carried out through in-depth interviews, documentation studies, and observation. Interviews were used to explore the understanding, experience, and perceptions of implementors related to the implementation of the SIMERAK Langkat application. Documentation studies were used to examine regulations, implementation reports, and monitoring data on physical and financial realization reporting. Meanwhile, observation was carried out to directly observe the reporting process and coordination among regional apparatuses.

Data analysis was carried out qualitatively by following the interactive model of Miles, Huberman, and Saldaña which includes the stages of data condensation, data presentation, and conclusion drawing. The analysis process was carried out simultaneously since data collection until conclusion drawing, using the policy implementation theory framework from Weimer and Vining as the main analytical tool, which includes the dimensions of policy logic, policy environment, and implementor capability.

To maintain data validity, this study uses source and method triangulation techniques, by comparing interview results, documentation, and observation. This step was carried out to ensure the consistency and validity of the research findings.

RESULTS AND DISCUSSION

This discussion examines the implementation of the SIMERAK Langkat application in reporting the physical and financial realization of the APBD of Langkat Regency by using the policy implementation theory framework from Weimer and Vining, which emphasizes three main dimensions, namely policy logic (policy logic), policy environment (policy environment), and implementor capability (implementor ability). This approach is used to assess the extent to which the digital reporting policy has been implemented effectively and to identify the factors that hinder its implementation.

Policy Logic in the Implementation of SIMERAK Langkat

The results of the study show that from the policy logic side, the implementation of the SIMERAK Langkat application has been designed with relatively clear objectives and understood by implementors. This application was developed as an instrument to improve timeliness, accuracy, and integration of reporting on the physical and financial realization of regional development. The main functions available in the application are considered relevant to the reporting needs of regional apparatuses and support administrative work efficiency.

In the perspective of Weimer and Vining, this condition reflects the existence of substantive and administrative rationality, where policy objectives and the instruments used are aligned with the problems to be addressed. However, the effectiveness of this policy logic has not been fully optimal. The study found that the unavailability of a medium- and long-term implementation roadmap causes the direction of application development to still be operational in nature and dependent on short-term leadership policies. In addition, limitations in adaptive features and the SIMERAK Langkat application not yet being integrated with the Regional Government Information System (SIPD) result in duplication of reporting processes and reduce overall system efficiency.

These findings indicate the existence of an implementation gap between policy design and the operational needs that develop in the field. Thus, although the policy logic of SIMERAK Langkat has been built rationally, the sustainability and consistency of its implementation still require strengthening through strategic planning and more comprehensive system integration.

Policy Environment in the Implementation of SIMERAK Langkat

In the policy environment dimension, the implementation of the SIMERAK Langkat application is supported by a regulatory framework, leadership support, and the involvement of a number of stakeholders at the regency level. Existing regulations have provided administrative legitimacy for the use of the application as an official instrument for regional development reporting. Leadership support also plays a role in encouraging regional apparatuses to utilize the application in routine reporting activities.

Nevertheless, the study found that policy environment support has not been evenly distributed. Technological infrastructure is relatively adequate in the central government environment, but is still limited in several regional apparatuses located in peripheral areas, especially related to the availability of internet networks and supporting devices. In addition, budget allocation is more focused on routine application operations, while budgets for human resource capacity building and system development are still limited.

From the perspective of Weimer and Vining, this condition indicates that the implementation environment has not fully supported the achievement of institutional rationality. The absence of detailed technical guidelines and the absence of clear sanction and incentive mechanisms cause the level of compliance and reporting discipline among regional apparatuses to be uneven. This policy environment that is not yet fully conducive has implications for variations in reporting performance, even though the policy instruments used are relatively the same.

Implementor Capability in the Implementation of SIMERAK Langkat

The implementor capability dimension shows that in general the implementors of the SIMERAK Langkat application have adequate basic technical competence to carry out reporting functions. Formal and informal communication mechanisms that have been established, such as cross-regional apparatus coordination, also support the smoothness of the implementation process.

However, the study found significant variations in capability among regional apparatuses. Limitations in the number of human resources, multiple workloads, and staff rotation that does not consider technical competence have an impact on inconsistency in the quality and timeliness of reporting. In addition, the absence of a clear reward and punishment system weakens the motivation and commitment of some implementors in fulfilling reporting obligations.

Within the Weimer and Vining framework, this condition shows that operational rationality and behavioral rationality have not been achieved optimally. Although implementors understand policy objectives and reporting procedures, capacity limitations and institutional support cause policy implementation to run unevenly across all regional apparatuses.

Discussion Synthesis

Based on these three dimensions, it can be understood that the implementation of the SIMERAK Langkat application has made a real contribution in supporting the

acceleration and improvement of accuracy in reporting the physical and financial realization of the APBD of Langkat Regency. However, the effectiveness of implementation is still influenced by a number of interrelated structural and operational constraints.

Policy logic has been designed rationally but has not yet been strategically institutionalized. The policy environment provides basic support but has not been evenly distributed, while implementor capability is adequate but not yet consistent among regional apparatuses. These findings confirm that the success of digital reporting policies is not only determined by the availability of applications, but also by the alignment of policy design, institutional environmental readiness, and implementor capacity..

CONCLUSION

The implementation of the SIMERAK Langkat application in reporting the physical and financial realization of the APBD of Langkat Regency has basically run quite effectively in supporting the acceleration of the reporting process and improving the accuracy of development data. This application is able to become an important instrument in supporting monitoring, evaluation, and reporting of regional development, although its effectiveness has not been optimal and has not been evenly distributed across all regional apparatuses.

From the policy logic aspect, the objectives of implementing the SIMERAK Langkat application have been formulated clearly and understood by implementors, and are supported by application functions that are relevant to reporting needs. However, the absence of a long-term implementation roadmap, limitations of adaptive features, and the system not yet being integrated with SIPD cause policy effectiveness to not yet be fully institutionalized strategically.

From the policy environment aspect, regulatory support, leadership commitment, and part of the technological infrastructure have provided an institutional foundation for policy implementation. However, disparities in infrastructure among regional apparatuses, limited budgets for capacity building, and the absence of detailed technical guidelines and sanction mechanisms cause policy implementation to be uneven.

From the implementor capability aspect, implementors generally have basic technical competence and are supported by formal and informal coordination mechanisms. Nevertheless, variations in capability among regional apparatuses, limited human resources with multiple tasks, staff rotation without considering technical competence, and the absence of a reward and punishment system have an impact on weak motivation and reporting consistency.

Overall, the effectiveness of implementing the SIMERAK Langkat application is determined by the alignment between policy design, institutional environmental readiness, and implementor capacity. Optimizing future implementation requires strengthening strategic planning, refining technical regulations, equalizing resources, increasing implementor capacity, and integrating regional reporting systems with national systems so that digital reporting policies can run more effectively and sustainably.

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