

STUDY OF INFORMATION SYSTEMS IN FINANCIAL ADMINISTRATION WITHIN THE REGIONAL SECRETARIAT OF BONTANG CITY

Yovanov Joshua Parulian¹

Universitas Jenderal Achmad Yani, Cimahi, Indonesia
yovanovs@gmail.com



Anissa Yuniar Larasati²

Universitas Jenderal Achmad Yani, Cimahi, Indonesia
anissa.yuniar@lecture.unjani.ac.id

Abstract

This research seeks to examine the effectiveness and contribution of information systems in managing financial administration at the Regional Secretariat of Bontang City, with a particular focus on their role in facilitating the monitoring, validation, and documentation of financial accountability reports (Surat Pertanggungjawaban / SPJ). The study adopts a qualitative descriptive methodology, with data gathered through structured interviews, direct observations, and document reviews involving key personnel responsible for regional financial management. Data analysis is conducted using the DeLone and McLean Information Systems Success Model, which assesses system quality, information quality, service quality, system utilization, user satisfaction, and overall benefits. The findings reveal that the Regional Government Information System of the Republic of Indonesia (SIPD RI) has effectively standardized financial recording and reporting procedures, although it remains limited in supporting internal monitoring of financial accountability reports. To address this gap, the Secretariat Financial Administration Monitoring System (SIMPANSE) functions as a complementary system that enhances the efficiency of SPJ supervision, reinforces internal control mechanisms, and improves transparency and accountability in financial administration. This study highlights the critical role of internal support systems in maximizing the performance and success of regional government information systems.

Keywords: Regional Government Information System, Financial Administration, Financial Accountability Monitoring, Internal Control, Regional Secretariat

INTRODUCTION

According to the Regulation of the Minister of Home Affairs (Permendagri) Number 77 of 2020 concerning the Technical Guidelines for Regional Financial Management, regional financial management encompasses a series of activities including planning, budgeting, implementation, administration, reporting, accountability, and financial supervision. Djanegara (2017) explains that regional financial administration consists of three main components: bookkeeping, inventory management, and reporting, which together form an integrated process of financial administration. Within the framework of regional financial administration, Financial Accountability Reports (Surat Pertanggungjawaban / SPJ) serve as essential documents. Sri Mulyani (2016) defines SPJ as documentation detailing the use of funds managed by the expenditure treasurer. In line with Permendagri Number 77 of 2020, SPJ functions as mandatory administrative evidence supporting financial accountability and the technical realization of activities. Furthermore, research by Afmi Apriliani et al. (2024) emphasizes that SPJ preparation must adhere to the principles of transparency and accountability to ensure the legitimacy of implemented activities.

The Regional Secretariat of Bontang City is a governmental institution operating as a Regional Apparatus Organization (Organisasi Perangkat Daerah / OPD) under the Bontang City Government. All activities carried out by the Regional Secretariat are required to be accompanied by SPJ documentation as a prerequisite for fund disbursement and as a manifestation of accountability and transparency. The financial accountability process involves several stages leading to fund disbursement, including financial verification and SPJ registration as two critical procedural steps. Based on Permendagri Number 77 of 2020, financial verification is a mandatory and crucial process aimed at thoroughly reviewing SPJ documents while applying the principle of prudence in document examination. Once the SPJ is confirmed to be accurate and compliant with prevailing laws and regulations, it is officially registered and followed by fund disbursement through either the Cash Advance (UP) or Direct Payment (LS) mechanisms.

Findings from a brief interview with the Head of the General Affairs Division of the Regional Secretariat of Bontang City indicate that the financial verification and SPJ registration processes have not yet been fully optimized. The informant noted that monitoring mechanisms have not been comprehensively implemented within these processes in accordance with existing internal control systems. As a key stakeholder directly involved in these activities, the informant emphasized the necessity of establishing an optimal monitoring system, as monitoring constitutes a vital component of internal control to enhance transparency and accountability. The implementation of a monitoring system supported by application-based control mechanisms is therefore essential to strengthen internal control within the Regional Secretariat of Bontang City. In response to these challenges, an efficient and effective solution is required. Consequently, this study is conducted to re-evaluate the role of information systems in financial administration within the Regional Secretariat of Bontang City.

REVIEW OF LITERATURE

Theory of Information Systems Success

The Theory of Information Systems Success proposed by DeLone and McLean (1992; 2003) is selected as the grand theory for this study entitled “*Study of Information*

Systems in Financial Administration within the Regional Secretariat of Bontang City". This theory is widely applied to explain the success of information system implementation across various organizations, including the public sector. It emphasizes that the success of an information system is determined by six main dimensions: system quality, information quality, service quality, system use, user satisfaction, and net benefits obtained by the organization. In the context of this study, which examines the use of information systems in financial administration within the Regional Secretariat, this model is particularly relevant because the implementation of financial information systems aims to improve data accuracy, transparency, and accountability in regional financial management.

The system quality dimension refers to the reliability and ease of use of financial applications such as SIMDA, SIPKD, or SIPD RI, while information quality relates to the accuracy and completeness of the financial reports produced. User satisfaction serves as an important indicator of whether employees of the Regional Secretariat perceive the system as beneficial. When all these dimensions are fulfilled, the information system can generate net benefits in the form of increased efficiency, improved internal control, and support for the realization of good governance. The relevance of this theory in the context of financial administration within the Regional Secretariat is supported by previous studies. For instance, Haryono and Sulisty (2018) found that system quality and information quality significantly influence user satisfaction with the SIMDA Financial System in local governments. This finding reinforces the dimensions proposed by DeLone and McLean, as system accuracy and usability have been shown to enhance the effectiveness of financial administration. Furthermore, Astuti and Nugroho (2019) demonstrated that technical service quality is a crucial factor in the successful implementation of the Regional Financial Information System (SIKD), aligning with the service quality dimension of the model. These studies support the assumption that the success of information systems is not solely determined by technology, but also by user satisfaction and the net benefits obtained, which in this study are reflected in improved transparency, accuracy of SPJ reports, and efficiency of financial verification within the Regional Secretariat.

Information Systems

A system is a group of integrated elements with a common purpose to achieve a specific goal (McLeod & Schell, 2001). Meanwhile, information, according to Wilkinson (1992), is a vital commodity for an organization or company, consisting of data that have been transformed and enhanced in value through processing. Cegielski (2014) defines an information system as a process of collecting, processing, analyzing, and distributing information for specific purposes. According to Laudon and Laudon (2014), an information system is a set of interrelated components that collect, process, store, and distribute information to support decision-making and control within an organization.

O'Brien (2011) explains that an information system is an organized combination of people, hardware, software, databases, networks, and procedures that collect, transform, and disseminate information within an organization.

The Regional Financial Management Information System is an integrated application used as a supporting tool by local governments to enhance the effectiveness of implementing various regulations related to regional financial management, based on principles of efficiency, economy, effectiveness, transparency, accountability, and auditability (Saragih, 2008). This application represents a concrete facilitation effort by the Ministry of Home

Affairs for local governments in strengthening systems and procedures for regional financial management, particularly in interpreting and implementing statutory regulations. Based on this definition, this study uses the Information System as the independent variable, while Financial Administration serves as the dependent variable.

Regional Financial Administration

According to the Regulation of the Minister of Home Affairs Number 77 of 2020, regional financial administration is a guideline closely related to all activities involved in preparing the accountable use of budgets within an organization to achieve specific objectives productively. Meanwhile, Djanegara (2017) states that regional financial administration refers to three main components: bookkeeping, inventory management, and reporting. Therefore, transparent and accountable financial administration processes are essential in regional financial management.

Financial Accountability Report (SPJ)

According to Afmi Apriliani et al. (2024), the Financial Accountability Report (Surat Pertanggungjawaban / SPJ) is a structured report concerning the use of budgets in an activity. The SPJ serves as an evaluative instrument for assessing both the process and outcomes of activities and can also function as a basis for improving the quality of future accountability reports.

Financial Verification

Based on the Regulation of the Minister of Home Affairs Number 77 of 2020, financial verification is the process of examining SPJ documents to ensure that the supporting evidence is valid, complete, and compliant with applicable laws and regulations.

Berikut terjemahan ke dalam **bahasa Inggris akademik** yang rapi dan konsisten:

6. Financial Register

According to Kasmir (2015:10), a Financial Register in the accounting context is a systematic record of financial transactions. Its purpose is to document cash inflows and outflows in a detailed and organized manner, ensuring that all financial data are accurately recorded for reporting purposes. Meanwhile, based on the Regulation of the Minister of Home Affairs (Permendagri) Number 77 of 2020, the financial register serves as a fundamental reference for the preparation of accurate financial statements and for supporting sound decision making.

Previous Studies

A study conducted by Za'ima Rosyida et al. (2024), entitled *Analysis of the Implementation of the E-Penatausahaan Application as an Accounting Information System in Regional Financial Management at BPKAD of Central Java Province*, examined the implementation of information systems in regional financial administration. The population of this study comprised regional apparatus units within the BPKAD of Central Java Province. The study aimed to analyze problems encountered in system usage during administrative processes and to assess the conformity of e-penatausahaan procedures with applicable regulations. Using a qualitative approach, data were collected through interviews and observations at the BPKAD of Central Java Province. The findings revealed that, in addition to the e penatausahaan system, SIPD was also utilized to fulfill BPKAD's obligations as an SKPD to the central government. While e-penatausahaan functioned as the primary system for detailed financial administration and APBD implementation recording, the concurrent use of both systems remained compliant with Government Regulation Number 12 of 2019.

This study serves as an evaluative reference for institutions and future researchers interested in similar topics.

A study by A.A. Ayu Mas Suryaningrat et al. (2019), entitled *Analysis of the Implementation of the Regional Financial Management Information System (SIPKD) in the Bali Provincial Government*, aimed to evaluate the effectiveness of SIPKD implementation using Structural Equation Modeling with Partial Least Squares (PLS-SEM 3.0). Data were collected through questionnaires distributed to 96 respondents from 32 Regional Apparatus Organizations (OPD) within the Bali Provincial Government. The results indicated that SIPKD implementation was effective. System quality, information quality, service quality, and human resource quality had a significant positive direct effect on user satisfaction. Furthermore, system quality, information quality, service quality, and user satisfaction significantly influenced organizational benefits, both directly and indirectly through user satisfaction.

Another study conducted by Muhammad Fiqih Julian Rizki et al. (2025), entitled *The Effect of Accounting Information Systems and Internal Control Systems on the Quality of Local Government Financial Statements (A Study at the Regional Financial and Revenue Management Agency of Jambi Province)*, analyzed the influence of accounting information systems and internal control systems on the quality of local government financial statements using a quantitative method. Primary data were collected through interval-scale questionnaires from 82 respondents at the Regional Financial and Revenue Management Agency of Jambi Province who were involved in financial processes. Data analysis was performed using multiple linear regression with IBM Statistical Package for Social Sciences (SPSS) version 25. The findings indicated that accounting information systems did not have a significant effect on the quality of financial statements, whereas internal control systems had a significant effect. Simultaneously, accounting information systems and internal control systems jointly had a significant influence on financial statement quality. This study provides important insights into factors affecting the quality of local government financial reports and serves as a reference for improving public sector financial reporting.

A study by Marpaida Situmeang et al. (2025), entitled *Analysis of the Implementation of Accounting Information Systems in Improving the Quality of Local Government Financial Statements (A Case Study in Tebing Syahbandar, Serdang Bedagai)*, examined the application of accounting information systems in enhancing financial reporting quality. The Serdang Bedagai Regency Government has implemented Government Regulation Number 71 of 2010 concerning Government Accounting Standards related to accrual based financial reporting. This qualitative study collected data through observations, field data collection, and in-depth interviews with financial personnel at the Tebing Syahbandar District Office. The findings indicated that the 2023 statement of changes in equity reflected improvements in the office's financial position and effective financial management. The implementation of accounting information systems contributed to improved transparency and supported positive equity growth, providing a strong foundation for future financial stability and growth. Moreover, the use of the Regional Management Information System (SIMDA) in accrual based regional financial management resulted in significant transformations in how local governments manage, record, and report financial data, enhancing accuracy, transparency, and timeliness in financial statement preparation at the Tebing Syahbandar District Office.

A study conducted by Dicky Yusuf et al. (2023) entitled *Analysis of the Effectiveness of the Regional Financial Management Information System at the Department of Public Works and Spatial Planning of Central Sulawesi Province* aimed to examine the effectiveness of the regional financial management information system implemented at the Department of Public Works and Spatial Planning of Central Sulawesi Province. Data were collected through interviews and observations. The findings indicate that the department has implemented the SIMDA application to manage its financial activities. The adoption of SIMDA was intended to support regional financial management processes, including planning, budgeting, financial administration, and reporting. The regional financial information system implemented is relatively complex; however, it has proven to be sufficiently effective in managing regional finances.

A study by Nurwindi Sahrudin (2024) entitled *Implementation of the Regional Financial Information System (SIKD) at the Regional Financial Management Agency of Kotamobagu City* aimed to assess the effectiveness of SIKD implementation. This study employed a qualitative descriptive approach, using primary data obtained through observations and interviews with relevant informants. Data analysis was conducted using the DeLone and McLean Success Model. The results indicate that the implementation of SIKD at the Kotamobagu City BPKD has not been fully optimized. To achieve reporting objectives, the agency divided data input processes by using SIKD for budget activity planning details, while SIMDA was utilized to complement and refine the reporting system.

A study conducted by Gunadi Egit (2017) entitled *The Effect of the Implementation of the Regional Financial Management Information System (SIMDA) on the Quality of Financial Statements (A Study at the Gowa Regency Government)* examined the influence of SIMDA on financial reporting quality. The population consisted of the Regional Financial and Asset Management Agency (BPKAD) of Gowa Regency. Data were collected through interviews and observations. The study concluded that the Regional Financial Management Information System (SIMDA) had a significant effect on the quality of financial statements of the Gowa Regency Government. Research by Erna Sari et al. (2021) entitled *The Effect of Understanding Government Accounting Systems and Regional Financial Administration on the Performance of Regional Financial Managers* aimed to test the influence of understanding government accounting systems and financial administration on the performance of financial managers. The sample consisted of 52 staff members from the financial management bureau. The findings reveal that understanding regional financial administration has a positive effect on the performance of financial managers, indicating that improved comprehension leads to better financial management performance. However, understanding of government accounting systems did not significantly affect performance. These findings imply that staff development should focus more on training related to regional financial administration.

A study by K. S. Dewi et al. (2019) entitled *The Effect of Government Internal Control Systems and Regional Financial Supervision on the Information Value of Government Financial Statements in SKPD* aimed to analyze the causal relationships between government internal control systems, regional financial supervision, and the informational value of financial statements. This quantitative causal study involved SKPDs in Buleleng Regency, using purposive sampling. Data were analyzed using path analysis.

The results indicate a positive and significant influence of government internal control systems and regional financial supervision on the informational value of financial statements. Research conducted by Diva Aulia et al. (2022–2023) entitled *Information System Project Management for Web-Based Design of Fund Disbursement Order Issuance at the Regional Financial and Asset Agency* focused on managing the development of a web-based system for issuing fund disbursement orders (SP2D). The study identified several existing financial management systems within BKAD, such as E-Finance, CMS, SIMBADA, E-Attendance, and SIMDA. The results show that the implementation of an integrated financial information system can optimize the issuance of SP2D and Budget Implementation Documents (DPA), reduce manual involvement, and accelerate workflow processes. A study by Ni Nengah Wartini et al. (2016) entitled *Analysis of the Effectiveness of the Regional Financial Information System (SIKD) in the Government of Jembrana Regency* involved all regional apparatus organizations within the Jembrana Regency Government. Using purposive sampling, the findings indicate that the implementation of SIMDA in financial management has been effective in supporting planning, budgeting, financial administration, and reporting processes.

Research conducted by Putu Ayu Puji Laksmi Dewi et al. (2021) entitled *The Effectiveness of the Implementation of the Regional Financial Management Information System (SIMDA) in Financial Management* aimed to evaluate the effectiveness of SIMDA Financial implementation. Using a quantitative descriptive approach, data were collected through questionnaires, interviews, and documentation. The results show that SIMDA Financial has been effective in facilitating financial management and reporting processes, improving accuracy, timeliness, and reliability of financial information. A study by Restu Inayah et al. (2016) entitled *Analysis of the Regional Financial Management Information System (SIMDA) at the Regional Financial and Asset Management Agency of Lahat Regency* evaluated the implementation of SIMDA Financial, including its benefits, constraints, and recommendations for optimization. The findings indicate that SIMDA facilitates transparent and accountable financial management, although further development is required, particularly in enhancing year end reporting features.

Research conducted by Lestari et al. (2022) entitled *Analysis of the Implementation of the Regional Financial Management Information System (SIMDA) in Managing Regional Retribution in Mataram City* used a qualitative approach involving observation, interviews, and documentation. The results demonstrate that SIMDA Financial enables automated financial processing from classification to reporting, ensuring timeliness, reliability, and relevance of financial information. A study by Ridha Eka Putri et al. (2021) entitled *Effectiveness of the Implementation of the Regional Financial Management Information System (SIMDA) in Preparing Financial Statements at the Energy and Mineral Resources Office of Jambi Province* found that SIMDA Financial implementation was sufficiently effective, although challenges remained, including unstable server networks, lack of automatic backup systems, insufficient maintenance, limited training programs, and low managerial commitment.

A study conducted by Putri and Rahmah (2023) examines the success of information systems in public sector financial management and reporting by adopting the DeLone and McLean Information Systems Success Model. This study employs a quantitative approach using a survey method, in which data were collected through questionnaires distributed to

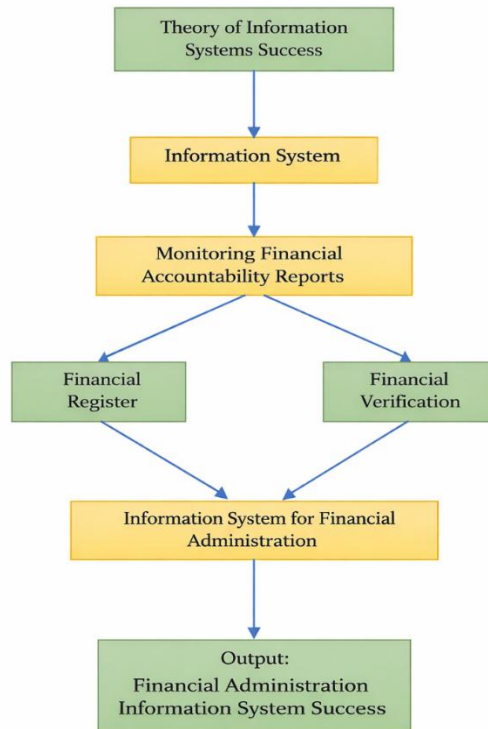
employees of Regional Work Units (Satuan Kerja Perangkat Daerah – SKPD) who are directly involved in the preparation of financial statements. Statistical analysis techniques were applied to examine the effects of internal control systems and human resource competencies on the quality of local government financial reports. The findings indicate that internal control systems and human resource competencies have a positive and significant effect on financial reporting quality, which ultimately reflects the net benefits derived from the implementation of regional financial information systems.

A study by Rahayu and Hartikayanti (2023) aims to design an accounting information system for financial reporting that aligns with organizational needs at BUMDes Bangkit Sejahtera. This research adopts a qualitative approach using a case study method, with data collected through interviews, observations, and documentation. The development of the accounting information system follows the System Development Life Cycle (SDLC) approach, specifically the waterfall model. The results demonstrate that a well-structured accounting information system designed in accordance with accounting standards enhances the effectiveness of financial data recording, processing, and presentation, thereby supporting accountability and transparency in BUMDes financial management.

Meanwhile, a study conducted by Madany, Maryani, et al. (2025) analyzes the implementation of the Regional Government Information System (Sistem Informasi Pemerintahan Daerah – SIPD) within the Bandung City Government. This study employs a descriptive qualitative approach, with data collected through in-depth interviews, observations, and documentation across relevant government agencies. Data analysis is guided by Romney's information systems theory, which encompasses users, procedures, data, software, infrastructure, and internal control components. The findings reveal that the implementation of SIPD has generally been effective in supporting planning, budgeting, administration, and financial reporting processes. However, several challenges remain, particularly in terms of human resource competencies, system infrastructure, and the optimization of internal control mechanisms.

A study by Vita Citra et al. (2022) entitled *The Effect of the Implementation of the Government Internal Control System (SPIP) on Fixed Asset Safeguarding (A Case Study in Bekasi Regency Government)* employed a quantitative descriptive method. The results indicate that SPIP significantly affects asset safeguarding, emphasizing the importance of internal control systems in ensuring asset security. Finally, research by Ifan Wicaksana Siregar et al. (2020) entitled *Analysis of the Implementation of Payroll Accounting Information Systems at the Civil Service Police Unit of Cimahi City* concluded that the payroll accounting information system implemented at the institution was functioning effectively. A study conducted by Siti Kustinah et al. (2025) entitled *Financial Report Quality and Organizational Commitment in West Java's Accountability System* examined the influence of financial report quality and organizational commitment on performance accountability systems. Using quantitative methods and multiple regression analysis, the results show that financial report quality particularly relevance and reliability and organizational commitment positively and significantly influence performance accountability systems in public institutions.

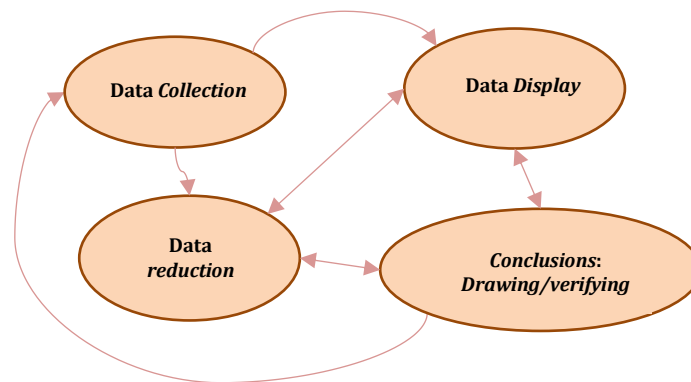
Conceptual Framework Structure



Conceptual Framework Structure

Drawing on theoretical foundations and prior empirical studies, this study’s conceptual framework underscores that the success of information systems in regional financial administration cannot be assessed in a fragmented manner. All dimensions of the DeLone and McLean model are therefore examined holistically to identify the strengths and limitations of the system implemented at the Regional Secretariat of Bontang City. Accordingly, a qualitative approach is employed to gain an in-depth understanding of these dimensions based on the experiences and perceptions of key actors involved in financial information system administration at the Regional Secretariat of Bontang City.

RESEARCH METHOD



Research Method

The research method used by the author is a qualitative approach that utilizes data expressed in descriptions and interpretations of meaning, rather than measurement or statistical generalization. The data analyzed consist of secondary data, namely data that have already been processed into finalized forms, such as interview and observation results, as well as previously published research data. In this study, the author employs a problem formulation consisting of specific statements regarding the issues or phenomena to be examined, which are formulated in the form of clear and focused questions. The data required to formulate these research problems are obtained through interviews and observations of the research object.

RESULTS AND DISCUSSION

Based on the results of interviews with informants, namely the Head of the General Affairs Division, the SPJ Register Administration Staff, and Financial Verifiers, supported by observations of the work environment and a review of documents in the form of regulations and standard operating procedures (SOPs) applicable to financial administration at the Regional Secretariat of Bontang City, it was found that the Regional Secretariat of Bontang City has implemented the Regional Government Information System of the Republic of Indonesia (SIPD RI) developed by the Ministry of Home Affairs in carrying out financial administration. SIPD RI is used as the main system supporting the recording, budgeting, and reporting of regional finances in accordance with the provisions of the Regulation of the Minister of Home Affairs Number 77 of 2020. The implementation of SIPD RI is considered to have helped improve the integration of financial data and ensured that financial administration procedures comply with applicable regulations.

Nevertheless, the research findings indicate that SIPD RI has not been fully able to accommodate specific internal monitoring needs, particularly at the verification and registration stages of financial Accountability Reports (SPJ) within the Regional Secretariat. These limitations have encouraged the Regional Secretariat of Bontang City, through its financial management unit, to develop and implement an internal SPJ monitoring system known as the Secretariat Financial Administration Monitoring System (SIMPANSE). The implementation of SIMPANSE functions as a supporting system that complements SIPD RI, especially in monitoring the real-time status of SPJ, starting from submission, verification, to registration stages. Based on interview results, SIMPANSE is considered capable of increasing transparency in financial administration processes, accelerating verification workflows, and minimizing delays as well as administrative errors related to SPJ. In addition, this system facilitates leadership oversight and decision making, as information on SPJ status can be accessed more quickly and in a more structured manner.

Through the collaboration between SIPD RI and SIMPANSE, financial administration at the Regional Secretariat of Bontang City has become more effective and efficient. The information systems in operation not only serve as tools for recording and reporting but also function as internal control instruments that support accountability and transparency in regional financial management.

The following presents the results of the analysis using the Information Systems Success Theory proposed by DeLone and McLean through six main dimensions.

1. System Quality

The system quality of SIPD RI is considered adequate in terms of reliability, data security, and compliance with regional financial management regulations. The system is able to support integrated and standardized financial administration processes. However, in terms of flexibility and ease of internal SPJ monitoring, SIPD RI still has limitations. The presence of SIMPANSE as a supporting system enhances overall system quality, particularly in facilitating access to SPJ status information, improving monitoring speed, and enabling real-time control of verification and registration processes.

2. Information Quality

The information generated by SIPD RI is accurate, complete, and compliant with statutory regulations. Meanwhile, SIMPANSE strengthens information quality by providing more detailed, up-to-date, and user-friendly SPJ data. The combination of these two systems enhances the relevance and timeliness of information required for decision-making, especially regarding the status and progress of financial SPJ.

3. Service Quality

From the service quality perspective, SIPD RI is supported by technical services from the central government through the Ministry of Home Affairs; however, responses to specific needs of work units often require adjustment time. SIMPANSE adds value by offering more responsive internal support tailored to the needs of the Regional Secretariat. This indicates that service quality improves when a centralized system is supported by an internal system that is adaptive to organizational needs.

4. System Use

The research results show that SIPD RI is mandatorily used as the main financial administration system. Meanwhile, SIMPANSE is actively used by financial managers as a tool for SPJ monitoring. The high intensity of SIMPANSE usage indicates that the system is perceived as providing direct benefits in supporting daily operational tasks.

5. User Satisfaction

System users stated that the use of SIPD RI provides procedural certainty and regulatory compliance. However, user satisfaction increased significantly after the implementation of SIMPANSE, as this system simplifies work processes, reduces manual procedures, and accelerates the verification and registration flow of financial SPJ in regional financial management.

CONCLUSION

This study shows that the implementation of the Regional Government Information System of the Republic of Indonesia (SIPD RI) at the Regional Secretariat of Bontang City has supported regional financial administration in accordance with applicable regulations, particularly in the aspects of financial recording and reporting. However, SIPD RI still has limitations in supporting the internal monitoring function of financial Accountability Reports (SPJ). The implementation of the Secretariat Financial Administration Monitoring System (SIMPANSE) as a supporting system has proven to complement SIPD RI by improving system and information quality, effectiveness of system use, and user satisfaction. The integration of these two systems provides benefits in the form of increased effectiveness and efficiency of financial administration, strengthened internal control systems, and enhanced

transparency and accountability in regional financial management. This study emphasizes the importance of internal supporting systems in optimizing the success of regional government information systems.

REFERENCES

- DeLone, W. H., & McLean, E. R. (2003). *The DeLone and McLean model of information systems success: A ten-year update*. *Journal of Management Information Systems*, 19(4), 9–30. <https://doi.org/10.1080/07421222.2003.11045748>
- Dewi, K. S., dkk. (2019). *Pengaruh Sistem Pengendalian Intern Pemerintah dan Pengawasan Keuangan Daerah terhadap Nilai Informasi Laporan Keuangan Pemerintah pada SKPD*.
- Dewi, P. A. P. L., dkk. (2021). *Pengaruh Efektivitas Penerapan Sistem Informasi Manajemen Daerah (SIMDA) untuk Pengelolaan Keuangan*.
- Diva, A., dkk. (2022–2023). *Manajemen Proyek Sistem Informasi Perancangan Web Penerbitan Surat Perintah Pencairan Dana pada Badan Keuangan dan Aset Daerah*.
- Egit, G. (2017). *Pengaruh Penerapan Sistem Informasi Manajemen Keuangan Daerah (SIMDA) terhadap Kualitas Laporan Keuangan (Studi pada Pemkab Gowa)*.
- Erna, S., dkk. (2021). *Pengaruh Pemahaman Sistem Akuntansi Pemerintahan dan Penatausahaan Keuangan Daerah terhadap Kinerja Pengelola Keuangan Daerah*.
- Fiqih Julian Rizki, M., dkk. (2025). *Pengaruh Sistem Informasi Akuntansi dan Sistem Pengendalian Internal terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi pada BPKPD Provinsi Jambi)*.
- Ifan Wicaksana Siregar, dkk. (2020). *Analisis Penerapan Sistem Informasi Akuntansi Penggajian pada Satuan Polisi Pamong Praja Kota Cimahi*.
- Isbahi, M. B., Zuana, M. M. M., & Toha, M. (2024). The Multi-Social Relation of the Cattle Industry in the Plaosan Subdistrict Animal Market of Magetan Regency. *Malacca: Journal of Management and Business Development*, 1(1), 31–46. <https://doi.org/10.69965/malacca.v1i1.51>
- Lestari, dkk. (2022). *Analisis Penerapan Sistem Informasi Manajemen Keuangan Daerah (SIMDA) dalam Pengelolaan Retribusi Daerah – Kota Mataram*.
- Madany, A. L., Maryani, N., & rekan. (2025). Analisis implementasi sistem informasi pemerintahan daerah (SIPD) di lingkungan Pemerintah Kota Bandung.
- Mas Suryaningrat, A. A. A. A., dkk. (2019). *Analisis Penerapan Sistem Informasi Pengelolaan Keuangan Daerah (SIPKD) pada Pemerintah Provinsi Bali*.
- Ni Nengah Wartini, dkk. (2016). *Analisis Efektivitas Sistem Informasi Keuangan Daerah (SIKD) Pemerintah Kabupaten Jembrana*.
- Nurwindi Sahrudin. (2024). *Penerapan Sistem Informasi Keuangan Daerah (SIKD) di Badan Pengelolaan Keuangan Daerah Kota Kotamobagu*.
- Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 77 Tahun 2020 tentang *Pedoman Teknis Pengelolaan Keuangan Daerah*.
- Putri, R. E., dkk. (2021). *Efektivitas Penerapan Sistem Informasi Manajemen Daerah (SIMDA) Keuangan dalam Penyusunan Laporan Keuangan di Dinas Energi dan Sumber Daya Mineral (ESDM) Provinsi Jambi*.

- Putri, D., & Rahmah, N. A. (2023). Pengaruh sistem pengendalian internal dan kompetensi sumber daya manusia terhadap kualitas laporan keuangan pemerintah daerah.
- Rahayu, S. D., & Hartikayanti, H. N. (2023). Perancangan sistem informasi akuntansi pelaporan keuangan (Studi kasus pada BUMDes Bangkit Sejahtera).
- Restu Inayah, dkk. (2016). *Analisis Sistem Informasi Manajemen Daerah (SIMDA) Keuangan pada PPKAD Kabupaten Lahat*.
- Rosyida, Z., dkk. (2024). *Analisis Implementasi Aplikasi E-Penatausahaan sebagai Sistem Informasi Akuntansi dalam Pengelolaan Keuangan Daerah di BPKAD Provinsi Jawa Tengah*.
- Siti Kustinah, dkk. (2025). *Financial Report Quality and Organizational Commitment in West Java's Accountability System*.
- Situmeang, M., dkk. (2025). *Analisis Implementasi Sistem Informasi Akuntansi dalam Meningkatkan Kualitas Laporan Keuangan Pemerintah Daerah (Studi di Tebing Syahbandar, Serdang Bedagai)*.
- Vita Citra, dkk. (2022). *Pengaruh Implementasi Sistem Pengendalian Internal Pemerintah (SPIP) terhadap Pengamanan Aset Tetap (Studi Kasus pada Pemerintah Kabupaten Bekasi)*.
- Yusuf, D., dkk. (2023). *Analisis Efektivitas Sistem Informasi Manajemen Daerah Keuangan pada Dinas Bina Marga dan Penataan Ruang*.