

Implementation of the Regional Government Information System (SIPD) at the Takalar Regency Regional Financial and Revenue Management Agency

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The aim of this research is to find out how the Regional Government Information System (SIPD) is implemented in Takalar. This research was carried out using the case study analysis method, where this approach focuses on in-depth study of certain phenomena with the aim of understanding the phenomenon in detail. Data collected through interviews with Regional Financial and Asset Agency agencies in the Budget section, observations and documentation in the form of financial reports. Informant: Mr. Syamsul Kamar as the Budget Subdivision of the Regional Financial and Asset Agency (BKAD). The data analysis methods used are the Miles and Huberman approach, including: Data collection, Anticipatory, Data Reduction, Data Display, Verification/drawing conclusions. The results of the research show that the use of the Regional Government Information System (SIPD) application has played a very important role in decision making at the Takalar Regency Regional Financial and Asset Agency (BKAD), where this application is able to manage regional financial data (regional budget planning, implementation and administration of regional finances, regional financial accounting and reporting, accountability for regional financial implementation, accountability for regional property and other regional financial information) through relevant stakeholders more effectively and efficiently by paying attention to the principles of accountability and transparency, despite the problems experienced in the government information system process, which often activities and input processes in the field are hampered due to poor networks and not being able to back up data. However, this does not reduce the function of the government information system in decision making. And the quality of information from the SIPD application is quite complete, because this application provides accurate information to stakeholders, thus enabling more appropriate decision making.

1. Introduction

Government Accounting is a rapidly growing field of accounting. Regional autonomy changes central government policies into regional policies in several fields, including regional economic management policies. In state accounting, for reporting and accounting units that carry out district government accounting systems. Law no. 23 of 2014 concerning Regional Government provides a legal basis for regional governments to provide information related to regional development and finance. Article 391 of this law confirms the obligations of regional governments regarding the transparency of such information. With the issuance of this law, the Minister of Home Affairs also issued Permendagri No. 70 of 2019 which regulates Regional Government Information Systems (SIPD). SIPD functions as information management related

to development, finance and other relevant information to support the implementation of regional development (RI & RI, 2014). Furthermore, Minister of Home Affairs Regulation no. 86 of 2017 regulates procedures for planning, controlling and evaluating regional development. This includes evaluation of draft regional regulations regarding long and medium term development plans. The aim of this regulation is to increase the commitment of regional governments in collaborating based on data and information, as well as building an accurate database to identify regional potential and resources, which in turn supports the development of a valid and accurate regional profile database management information system (Wurara et al., 2020).

This policy aims to facilitate and encourage the realization of data and information systems for decision making and development planning policies both at the regional and central levels. The regional development planning agency is tasked with monitoring and evaluating the performance of implementing regional development plans, reviewing and evaluating policies and input for the next development planning process and is responsible to the regent through the regional secretary. This agency has the main task of assisting the regent in the administration of regional government in the field of research and regional development planning. This agency is tasked with coordinating the preparation, control and evaluation of regional development implementation. In achieving this goal, the regional development planning agency uses a system that can optimize its performance in order to provide good quality.

The Regional Government Information System (SIPD) was designed by the Ministry of Home Affairs with the aim of justifying the processes involved in preparing state planning documents in accordance with legal requirements. The Financial and Development Supervisory Agency (BPKP) as the supervisory mandate holder for the implementation of the government internal control system (SPIP) is responsible for collecting SIPD related to legal requirements and administrative applications in accordance with PP No. 60 of 2008 (Alfani & Nasution, 2022). Says that SIPD is a form of government accountability for all development results, where this system is a form of system that was created as a form of technology that is utilized and realized to be designed by the Ministry of Home Affairs with the aim of structuring the administrative system, namely archiving regional plan documents in accordance with the requirements of statutory regulations invitation.

This research shows that quality management of Regional Government Information Systems (SIPD) is very important to support effective regional development planning. SIPD, as part of e-government, has a crucial role in planning regional development by encouraging transparency and public openness. This has the potential to significantly affect the quality of local government financial reports. With SIPD, the public can more easily access information regarding government performance, which in turn increases the government's accountability and responsiveness to community needs. (Wulandari & Yuliati, 2023). herefore, regional governments must optimally provide better services. In an effort to achieve success in implementation, the financial factor is needed, so that a budget is required to be prepared by the government and used as one of the determinants of the success of regional government performance (Laoli et al., 2022). Amanda & Sudrartono, (2023); dan Widiastuti et al., (2023) said that in the research process that had been carried out regarding the use of SIPD there were various obstacles and benefits, one of the obstacles experienced was during the preparation of the 2022 APBD financial report, where there were several documents that were not input

through the system so This is done manually and takes a long time because you have to search for data and go looking for resources that hold the data, so this system is not effective.

Minister of Home Affairs Regulation Number 13 of 2006 concerning guidelines for regional financial management aims to improve the information produced, so that a computer application program was developed which was named Simakda (Regional budget and financial accounting management information system used at the Takalar district regional secretariat in 2003 until 2018. In 2019, the Takalar District Regional Sectariat transitioned from SIMDA to SIPD, a mandate from Law 23 of 2014, Article 391, where the Regional Government is obliged to provide regional government information which is managed in a Government Information System. Regional use of SIPD is emphasized through Minister of Home Affairs regulation number 70 of 2019 concerning Regional Government information systems, (Santriaty et al., 2023). diverse, and a lack of socialization carried out by the BPK as a state financial institution. Regardless of the obstacles, efforts are being made to overcome these obstacles, there is coordination with BPKAD West Java as the manager of Regional Financial Information regarding SIPD. The implementation of the Simak Use application has been effective from the aspect of user satisfaction, but has not been effective from the aspect of internal control in presenting forms of transparency, namely the presentation of financial reports, (Wirananda & Kindangen, 2021). Different obstacles experienced by researchers include, when an input error occurs, there is no program to correct it independently, the server does not support it, the features are too diverse, and there is a lack of socialization carried out by the BPK as a state financial institution, (Meynaldi & Rosalina, 2023). Apart from that, there are also several studies in government that have been effective regarding the use of SIPD, including: (Agustyawati, 2019; Surjono & Nova Roslina Firdaus, 2017).

The difference between SMAKDA and SIPD as stated in Permendagri No. 13/2006 BPKP is conducting SIPD based on Permendagri No. 70/2019 from the Ministry of Home Affairs. SIMAKDA is commonly used, therefore adaptation is relatively faster, including implementation in the field. It could happen that the payment of the regional income and expenditure budget (APBD) is faster, while the budgeting process information system is monitored electronically including changes to the process through the system administrator and each region has its own system administrator with different powers. The indicator sections are regional administrators, planning managers, financial management. SIPD is also more detailed and does not differentiate between direct output and indirect output but is directly based on clusters such as goods and services, employee costs, etc., (Santriaty et al., 2023)

The Takalar Regional Finance and Assets Agency (BKAD) has implemented a Regional Government Information System (SIPD) and is website-based. However, obstacles/problems often occur, namely that the regional government information system cannot back up data and the regional government information system is sometimes not optimal or errors occur when network problems occur. Of course, this is an obstacle to the agency's activities in carrying out the functions and objectives set by the agency. The regional government information system (SIPD) is used as one of the central information systems that includes regional development planning, regional finance, as well as regional government guidance and supervision, as well as regional government guidance and supervision. This government information system also functions as a network for real and fast data collection using information technology, as support for planning programs and activities as well as evaluating regional development rationally and

effectively. This system can also be used to support the integration of data utilization related to respective developments each government agency.

The regional finance and assets agency (BKAD) in Takalar Regency itself has the task of carrying out preparation and implementation. The implementation of this web application aims to speed up and simplify the implementation of monitoring and evaluation of government public services, especially in Takalar Regency, however, implementing this program is not easy and requires cooperation and hard work from each agency involved. Based on initial observations, researchers found various problems, namely because In the previous year, the Takalar Regency Regional Financial and Asset Agency (BKAD) still used SIMAKDA and there were no problems in using it, however in 2022 Takalar Regency will use the Government Information System (SIPD) application.

The SIPD Regional Government Information System plays an important role in decision making, coupled with the implementation of a computer-based information system which will make it easier for agencies or fields to obtain information. The regional government information system (SIPD) is still not effective because there are still several obstacles in operating the application and it still uses companion applications or applications that can assist in inputting data, namely the regional budget management and financial accounting information system (SIMAKDA). Based on several phenomena above, researchers are interested in conducting research with the title "Implementation of the Regional Government Information System (SIPD) in the Regional Financial and Revenue Management Agency of Takalar Regency".

1.2 Problem Statement

Based on the phenomena from the description that has been discussed in the background, the problem formulation is: is the application of the Regional Government Information System (SIPD) in the user information system and user satisfaction effectively applied to the Regional Financial and Asset Agency (BKAD) of Takalar District?

1.3 Objectives and Scope

Referring to the problems above, the aim of this research is to find out whether the application of the regional government information system (SIPD) in the user information system and user satisfaction has been effective in the Takalar Regency BKAD. This research only used Takalar Regency as the research object, so this research cannot be generalized to all of South Sulawesi.

2. Literature Review

2.1 Overview of Theory

2.1.1 Information Systems

The combination of information technology and the activities of people who use technology to support operations and management is called an information system. This term refers to interactions between people, algorithmic processes, data or technology, (Alfani & Nasution, 2022). Information systems in determining success can also be seen from the timeliness in providing information and this is the most important component, (Pramana

et al., 2023).

2.1.2 Government Information System (SIPD)

It is stated in the Minister of Home Affairs of the Republic of Indonesia Number 70 of 2019 regarding technical information for Regional Government which explains the scope of SIPD regarding information on regional development, regional finance and other regional governments (Meynaldi & Rosalina, 2023). The government information system is a number of components in which the components are interconnected with each other in order to achieve a goal expected by the government, (Pramana et al., 2023).

The government information system (SIPD) is a form that was created as a form of technology to be used and realized. The government information system (SIPD) was designed by the Ministry of Home Affairs to show the progress of the stages of preparing regional development plan documents in accordance with the requirements of statutory regulations. To demonstrate good governance, the Takalar district government has implemented and implemented a regional government information system (SIPD) since 2020, (Balqis et al., 2021).

2.1.3 Regional Financial Manager

Regional financial management is accountability regarding financial integrity, disclosure and compliance with laws and regulations, the target of which is financial reports covering the receipt, storage and financial expenditure of regional government agencies. Important instruments are local government budgets, periodically published data, annual reports and investigation results and other general reports prepared by independent agents, (Santriaty et al., 2023).

Regional financial management is a total of activities which include planning, administration, reporting, accountability and supervision of regional finances. The regional financial management process begins with planning/preparing the regional revenue and expenditure budget (APBD). The preparation is guided by the work plan, (Defitri, 2018).

2.1.4 Regional Budget

A budget is a plan or a projection. In the government sector, a budget is a plan or projection of future income and expenditure, a government budget is a plan for the receipt and expenditure of funds from the public which is managed by the government because the process of making a budget is called budgeting, public budgeting is defined by the receipt and expenditure of funds – public funds, (Gustavo Puluala, 2021).

2.1.5 Regional Income

Regional Original Income (PAD) is income received by a region from sources within its own territory and collected regionally in accordance with statutory regulations (Yusmalina et al., 2020). Regional income can come from regional taxes, (Rahman, 2021; Wahyuni & Amin, 2021).

2.1.6 Financial Audit Agency (BPK)

The BPK plays an important role in the implementation. Review of government financial management and accountability for its implementation. Good leadership, (Anggoro, 2018; Kusnandi, 2020).

2.2 Conceptual Framework

Based on the framework below, it is explained how the regional government information system is used at the Takalar Regency Regional Financial and Asset Agency (BKAD), and how management decisions are made, in addition the role of the regional government information system used by the Regional Financial and Asset Agency is explained. (BKAD) Takalar Regency.

Information systems are a combination of information technology and the activities of people who use technology to support operations and management. The purpose of an information system is to produce information, an information system is data that is processed into a form that is useful for its users. Processed data alone is not enough to be said to be information. Right to the person, right on time, and right on value are the three pillars that must be supported in order the resulting information can be useful.

The development of the regional financial and asset agency information system (BKAD) uses the regional government information system (SIPD) application to make it easier to manage data-related information in order to make appropriate decisions in the context of planning, implementing and evaluating regional government performance. The SIPD application itself is a system that documents, administers and processes regional development data into information that is presented to the public and as material for decision making in the context of planning, implementing and evaluating regional government performance.

The regional government information system (SIPD) application is easy to use in presenting information comprehensively and accurately, providing a comprehensive picture of the data security status. This enables employees to make informed and appropriate decisions in the planning, implementation and performance evaluation processes.

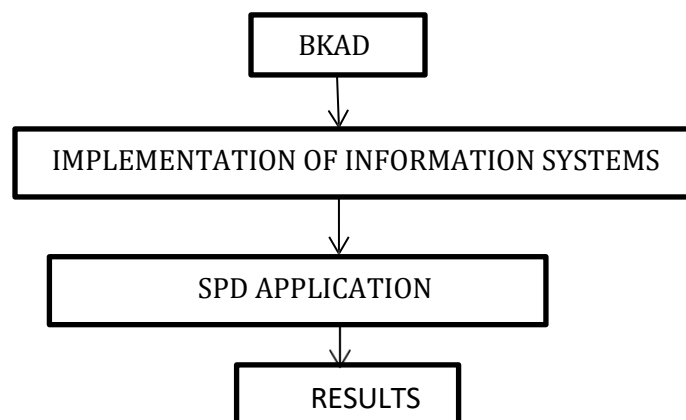


Figure 2.2
Conceptual Framework

3. Methodology

This type of research is research with a case studies approach. This approach focuses on in-depth study of certain phenomena with the aim of understanding those phenomena in detail. Case studies are a powerful research tool to understand complex, in-depth and unique cases. With the right approach, insights are valuable for informing policy, improving practice, or developing new theories various fields of studies, (Assyakurrohim et al., 2023; Oktaviani et al., 2023).

3.1 Data Collection

Informants were selected according to the researcher's specifications in order to obtain the information needed by the researcher. The researcher chose the person to be interviewed, namely Mr. Syamsul Kamar as the Budget Subdivision of the Regional Finance and Assets Agency (BKAD).

The data collection technique used in this research is as follows: Interview technique, namely data collection by conducting questions and answers and face to face with the Regional Financial and Asset Agency (BKAD) agency in the Budget section which has the authority to provide the information the author needs. Documentation techniques are data collection methods by viewing or analyzing documents created by the company. The documentation technique in this research is financial reports 3.2 Analysis Techniques.

3.2 Analysis Techniques

According to Miles and Huberman (2014), there are three streams of activities in data analysis techniques which include data reduction, presenting data and drawing conclusions.

3.3 Validation

Data validity is an important thing to do in qualitative research so that later the writer can see the obstacles, as well as see the level of confidence in the data that has been concluded. The triangulation carried out in this research includes: Data Source Triangulation, Method Triangulation, Researcher Triangulation

4. Results and Discussion

The SIPD application is a system that documents, administers and processes regional development data into information that is presented to the public and as material for decision making in the context of planning, implementation and evaluation of regional government performance.



National integrated SPBE-based government administration is very important to realize Good Governance and produce one accurate and integrated Indonesian data from regional to central. For this reason, the Minister of Home Affairs of the Republic of Indonesia Regulation Number 70 of 2019 was issued which regulates the types of SIPD that can be developed by Regional Governments into several groups.

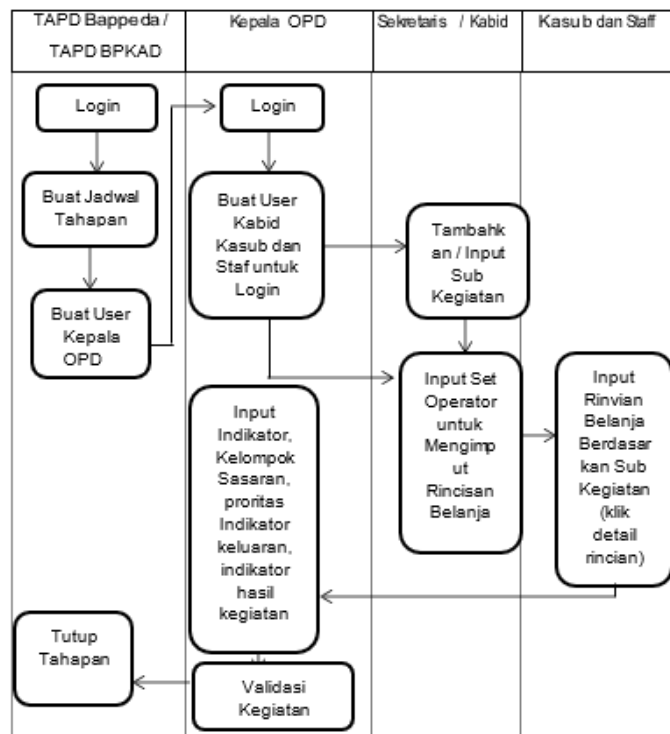
The SIPD application is able to manage data and information related to regional development planning by involving relevant stakeholders, more specifically SIPD is able to facilitate the preparation of Regional Long Term Development Plans (RPJPD).

Regional Medium Term Development Plan (RPJMD), Regional Short Term Development Plan (RKPD), Regional Apparatus Strategic Plan (RESTRA PD), and Regional Apparatus Work Plan (RENJA PD) so that it is easy to obtain analysis and profiles of regional development implementation and can be used as a basis in updating regional development

planning data and information. Information regarding development planning includes regional geographic conditions, demographics, regional resource potential, regional economy and finance, community welfare, public services, and regional competitiveness.

The SIPD application is able to manage regional financial data through related stakeholders more effectively and efficiently by paying attention to the principles of accountability and transparency. The regional financial management process in question includes Regional Budget Planning, Regional Financial Implementation and Administration, Regional Financial Accounting and Reporting, Accountability for Regional Financial Implementation, Accountability for Regional Property, as well as other Regional Financial Information. Management of regional financial data is very important, especially in preventing abuse of authority, especially regional finances. Regional budget coding and headings will be mapped in detail in the planning process, and implemented appropriately, resulting in more accurate and faster reporting. National coding of activities is also very helpful in integrating regional financial data with central government information systems, especially in storing accountability reports.

The Regional Government Information System (SIPD) is able to provide other general information related to government administration. This general information can be in the form of a report on Regional Government Implementation (PPD) for one year, Regional Regulations, and other general information managed by relevant stakeholders.. Which is explained in figure 4.3 (SIPD Application Flowchart) :



Gambar 4.3 gambar Flowchart Aplikasi SIPD

A flowchart is a graphic depiction of the steps and sequence of procedures in a program. A flowchart is also a systematic presentation of the process and logic of activities, handling of information or a graphic depiction of the steps and procedural sequences of a program. Flowcharts usually make it easier to solve a problem, especially problems that need

further study and evaluation. Flowchart is assumed to be one way of presenting an algorithm.

The following is a picture of the data input flow in the SIPD system, each user accesses after logging in. Before using the SIPD application, the Regional Financial and Asset Agency (SIPD) uses the SIMAKDA application. The SIMAKDA application was replaced by the SIPD application in 2019 until now. The SIPD application was upgraded to the SIPD application so that its features were refined, felt to be much more sophisticated, easier to use, and became a new technology.

The use of the SIPD application to assist the use of information related to planning and implementation is explained in several sections, namely: Information quality, users and user satisfaction.

1. Information Quality

This indicator describes the quality of information perceived by users as measured by accuracy, timeliness and presentation of information. Researchers interviewed SIPD application monitoring employees, saying that:

"The quality of the information is quite complete and the data entered is correct" (Results of interview with Syamsul, Thursday 27 July 2023)

From the results of the interview above, it is explained that the quality of the information produced by the SIPD application is quite complete. This helps provide accurate information to stakeholders, thereby enabling more informed decisions. Then the researcher conducted an interview with the budget sub-sector who used the SIPD application, saying:

"As for the quality of the information, I think it's good so far. The SIPD application information system is integrated with BKAD's internal and external systems. (Results of interview with SK, Thursday 27 July 2023).

From the results of the interview above, it is explained that the quality of SIPD information is good because it has been integrated with internal and external systems. This is in accordance with the information mining that researchers carry out where the SIPD application helps in efficient data management and accurate decision making. Then the conclusion from the interview results regarding information quality indicators can be seen that the quality of the SIPD application information system is quite good where the data entered is correct and this is very helpful in inputting, and helps provide accurate information to stakeholders. This allows more precise decisions to be made. The SIPD application is also integrated in internal and external systems. This helps in efficient data management and in accurate decision making.

The results of the interview above are in accordance with the results of observations carried out by researchers in the field who found that the things described above were in accordance with what the researchers observed.

2. Users

This indicator is measured by the indicators used which consist of one system, namely how often users use the local government information system. The researcher conducted an interview with the Head of the Budget Subdivision of SIPD application monitoring, who said:

"It is used very frequently, because this application is used to input budget data and income data." (Results of interview with SK, Thursday 27 July 2023).

From the results of the interview above, it is explained that the SIPD application is very

often used to input data. This is in accordance with the results of observations made by researchers in the field that there are indeed application users who use it frequently. Then the researcher conducted an interview with the budget sub-sector who used the SIPD application.

"I use the SIPD application almost every day, because I was assigned to input data using the SIPD application, so I use it very often." (Results of interview with Syamsul Kamar, Thursday 27 July 2023).

From the interview above, it is explained that SIPD application users use it almost every day to input data. This is in accordance with the results of observations made by researchers where researchers found that the employees who use it are already proficient in operating the application.

Then the conclusion from the interview results relating to user indicators can be seen that employees use the SIPD application every day to input data, meaning that the SIPD application is used very often. This is related to the financial cycle and government information systems where the SIPD application is often used in data management because users can easily see and understand the data produced. This is in accordance with the results of observations made by researchers in the field where application users have mastered the application.

3. User Satisfaction

User satisfaction is a feedback response that users receive after using a local government information system. The user's attitude towards the local government information system is a subjective criterion regarding how much the user likes or is satisfied with the system used. Researchers interviewed SIPD application monitoring employees and said that:

"For the comfort and satisfaction of using the SIPD application, we are not satisfied enough because this application is not yet capable of backing up data and there are many obstacles faced when inputting data and there is often chaos, such as importing shopping details which sometimes requires maintenance and errors" (Results of an interview with Syamsul Kamar, Thursday 27 July 2023).

From the results of the interview above, it is explained that application users are not satisfied enough because this application cannot back up data and there are often many obstacles faced when inputting data. This is in accordance with the results of observations made by researchers in the field where users still often make errors and find it difficult to use the SIPD application.

Then the conclusion from the interview results from the results related to user satisfaction indicators can be seen that users are still not satisfied enough because the SIPD application still has several features that cannot be accessed, such as financial reports related to realization whose funding sources cannot be backed up by the information system application. regional government (SIPD). This is in accordance with the results of observations by researchers in

The field found that the things described above were in accordance with what the researchers observed. From several interview statements above, the results of this research can be concluded shows that the application of the regional government information system (SIPD) application in information quality is effective because it can help provide accurate information to stakeholders, thereby enabling more precise decision making. And the use of the regional government information system (SIPD) application has effective because the SIPD application is often used to input data. Then user satisfaction in using the regional government information system (SIPD) application is not yet effective, because the SIPD

application still often has many problems when inputting data, and the SIPD application is not yet capable of backing up data.

5. Discussion

5.1 Comparison with Prior Research

The use of the government information system at the Regional Financial and Asset Agency (BKAD) of Takalar district uses the SIPD application. SIPD is an application used to evaluate financial planning, national and regional development and finance databases, and regional data analysis. In addition, SIPD also plays a role as a recorder of shopping activity transactions in the regional income and expenditure budget (APBD).

The SIPD application provides intensive assistance at all stages of the regional financial management cycle and already uses an integrated and integrated regional financial management information system starting from planning, budgeting/determination, administration, reporting, to accountability. In this way, the SIPD application plays a role in helping ensure accuracy in the data input process, which is an important part of the regional financial management cycle in the Takalar district government information system.

The implementation of the regional government information system (SIPD) application carried out by the Takalar Regency Government, especially the Takalar BKAD, certainly cannot be separated from the pre-conditions which are the supporting factors for implementing SIPD at the Takalar BKAD. The implementation of the regional government information system (SIPD) application carried out by the Takalar Regency Government, especially the Takalar BKAD, certainly cannot be separated from the preconditions which are the supporting factors for implementing SIPD at the Takalar BKAD.

Government information system operators (SIPD) play a very important role in filling in SIPD data. This is because SIPD operators are the basis for implementing the program to fill in data elements in SIPD from the level down to the regional government. SIPD operators carry out Training of Trainers (training for trainers) or technical guidance (Bimtek) as well as skills training by carrying out 2 approach methods, namely, inviting the Pusdatin team or the second team from the Ministry of Home Affairs to conduct training and share knowledge by the Takalar Regency regional SIPD team to each of them. each regional work unit (SKPD) operator. In addition, regional development planning requires technical expertise for SIPD operators. To facilitate the creation of regional development planning documents and ensure that the process of entering data into SIPD data elements runs smoothly.

Takalar Regency facilities and infrastructure generally provide SIPD management with computers or laptops and internet networks. In terms of facilities and infrastructure for implementing the system in Takalar Regency, it is no longer a problem in the budget preparation process. The Takalar Regency regional financial agency has prepared facilities and infrastructure that meet the needs in implementing the regional government information system (SIPD). Regional government information system number (SIPD) numbers indicate the information system number. SIPD output, especially in the form of budget implementation documents (DPA) and work plans and budgets (RKA) can be used as a basis for SIPD analysis. The budget is then allocated as quickly as anticipated after the process is complete. Therefore, the government hopes that the implementation process will run according to plan to expedite the process of distributing the relevant budget to all Takalar district agencies. The quality of SIPD applications is determined by understandability, reliability, comparability, etc its relevance. The quality of policy implementation can also be used to evaluate its effectiveness.

If there are still obstacles in implementing the regional government information

system (SIPD), then the implementation of SIPD in Takalar district will be less effective. According to the results of an interview from the Budget Subdivision of the Regional Finance and Assets Agency of Takalar Regency, it was stated that there are often obstacles in implementing SIPD, such as problems with the server network which often jams, making the input process hampered, then the SIPD application is also unable to back up data and there are many obstacles faced. when inputting data and obstacles occur such as importing shopping details which sometimes causes maintenance and errors.

The quality of information from the SIPD application is quite complete. Because this application can help provide accurate information to stakeholders, thereby enabling more informed decision making. The results of this research are in line with the results of research conducted by (Manoe et al., 2023) which states that the information system from the regional government information system (SIPD) application in Sikka Regency is quite effective. However, the results of this research are not in line with the results of research conducted by (Vitriana & Ahyaruddin, 2022) which revealed that the implementation of the regional government information system (SIPD) was not optimal and the SIPD used by BPKAD to support regional financial management information was not effective.

Employees or staff who use the regional government information system (SIPD) application are not satisfied enough because this application cannot back up data and there are often many obstacles faced when inputting data. This is in accordance with the results of observations made by researchers in the field where users often find it difficult to use the SIPD application. The results of this research are in line with the results of research conducted by (Pramana et al., 2023) which stated that the use of the regional government information system (SIPD) application cannot yet be said to be effective because there are still many features that have not appeared in the SIPD application and the SIPD application is still has obstacles and weaknesses in its implementation. However, the results of this research are not in line with the results of research conducted by (Alfani & Nasution, 2022) which shows that the implementation of SIPD is effective because employees who use the SIPD application find their work easier and faster. Regional Finance and Assets Agency (BKAD) employees use the SIPD application almost every day to input data, employees are also proficient in using the SIPD application. The results of this research are in line with (Erliyani & Sulastiningsih, 2023) which shows that the SIPD application is often used, therefore employees already have experience in using the system, employees do not feel that the SIPD application is complicated, employees feel they have no time constraints in learning and using SIPD, and employees feel that SIPD helps their work. However, the results of this research are not in line with the results of research conducted by (Erliyani & Sulastiningsih, 2023) which stated that using the SIPD application was still less effective in the first year of implementation, the obstacle to effective use was a lack of understanding of the application and changes in the nomenclature of activity programs which confuses local governments in the process of preparing RKPD documents.

5.2 Limitations

This research only uses Takalar Regency as the research object, so the research results cannot be generalized to all districts at the South Sulawesi or Indonesia level.

5.3 Future Research

Future researchers should examine the application of regional government information systems (SIPD) in other governments or cities. Future researchers can also conduct research at the Provincial Government and Central Government, using various kinds of implementation research results This will later be able to represent the implementation

of the regional government information system (SIPD) in Indonesia and can be used as a reference for improvements for the next version of the SIPD update.

6. Conclusion

Based on the results of the research and discussion above, it can be concluded that the application of the Regional Government Information System (SIPD) application in information quality is effective because it can help provide accurate information to stakeholders, thereby enabling more appropriate decision making. Then, using the SIPD application is effective because this application is often used to input data, and to the satisfaction of users of the Regional Government Information System (SIPD) application, there are still often many obstacles faced when inputting data and this SIPD application is not yet able to back up data, so it is said not yet effective.

7. Recommendation

It is hoped that future researchers who want to carry out the same research will be more knowledgeable in choosing research objects so that this research can be generalized or use a quantitative research approach, but if they want to dig deeper, they will try to carry out a comparison system at the district level throughout South Sulawesi so that they can find out the use of technology. used by each in the world of government which can be used as a decision making tool for users.

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