Implementation of the Use of Local Government Information Systems (SIPD) in Improving the Effectiveness of the Budget of education technical implementation unit

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Abstract

In governance during the industrial revolution 4.0, the government is required to realize the principles contained in good governance, namely participatory, transparent, accountable, and efficient government supported by an application system. In the contents of Law Number 23 of 2014 concerning Regional Government, regional governments are required to implement an Electronic-Based Government System (SPBE) in the management of their respective regional finances. The mandate of the law is that the Regional Government is obliged to provide Regional Government Information which is managed in the available Regional Government Information System. The use of SIPD is emphasized through Permendagri Number 70 of 2019 concerning Regional Government Information Systems so that when the Regional Revenue and Expenditure Budget (APBD) for the Fiscal Year 2022, SIPD is designed to be more adaptive, responsive, dynamic, innovative, and accountable, local governments have begun to use it. The focus of the research is the implementation of the use of the local government information system (SIPD) in increasing the effectiveness of the Education Budget UPT in Kaliorang District. This research is qualitative research based on the philosophy of post-positivism, used to examine the condition of a natural object, (as opposed to an experiment) where the researcher is the key instrument. The selection of data sources/informants was carried out by snowball and purposive sampling, data analysis was qualitative with data collection techniques by triangulation (combined). Lack of socialization in filling out budget plans often causes errors in filling out because they still do not understand optimally. So that the Kaliorang District Education Unit operator appointed to input the Budget Work Plan (RKA) at SIPD is still experiencing difficulties. In addition, the accountability system that is not independent makes changes to the rules for making accountability reports frequently. The author provides several suggestions, namely: 1) Local governments need to carry out continuous socialization and assistance to guard the filling of SIPD quickly and accurately and 2) Local governments need to provide budgets for increasing the capacity of Human Resources to realize quality SIPD governance and in line with future development planning.

Keywords: Budget; Effectiveness; Law Number 23 of 2014; Local government information system

1. Introduction

Today the government is required to realize the principles contained in good governance, namely participatory, transparent, accountable, and efficient government. In the contents of Law (UU) Number 23 of 2014 concerning Regional Government, regional governments are required to implement an Electronic-Based Government System (SPBE) in regional financial management. The Regional Government Information System (SIPD) is a mandate from Law 23 of 2014 Article 391 where the Regional Government is obliged to provide Regional Government Information which is managed in the Regional Government Information System. The use of the Regional Government Information System (SIPD) is emphasized through Permendagri Number 70 of 2019 concerning Regional Government Information Systems, so that when preparing the Regional Revenue and Expenditure Budget (APBD) for Fiscal Year 2021, the Regional

Government Information System (SIPD) is designed to be more adaptive, responsive, dynamic, innovative and accountable have begun to be used by local governments.

Referring to several studies that have been carried out, to realize the demands and expectations of the community for the implementation of better governance, the government must create changes to the existing system (Azzindani & Irwan, 2020). The application of the Regional Government Information System (SIPD) application is an obligation that must be implemented by the Regional Government, especially the East Kutai Regency so that it can be in line with the implementation of good governance. In order to achieve good governance, the government issued Permendagri No. 70 of 2019 regarding the implementation of the Regional Government Information System (SIPD) application. This policy is intended to provide facilities for local governments to encourage the development of effective, valid, and accurate regional information system management.

In order to carry out the accountability of the Planning and Budgeting process, the use of technology is an obligation that must be carried out by local governments. In order to encourage the system at the center and the regions to be better, this policy is highly expected for decision making (Wurara et al., 2020). Local governments are currently encouraged to implement e-Government which includes e-Data, e-Planning, e-Budgeting and e-Reporting. The acceleration of the implementation of the Regional Government Information System (SIPD) is expected to be able to immediately unite the entire Regional Government system with regional development data and regional financial data into the Regional Government Information System (SIPD). This is an important portion in taking over control in order to achieve the expected goals (Ekaputra, 2021). It is also explained in the law that the data that must be provided is not only in the form of Regional Development Data and Finance, but can also organize other government data. In following up on the implementation of the Planning and Budgeting process, local governments have the responsibility to improve and use developments in data technology in order to implement and distribute Planning and Budget data transparently to the public. So that the filling of the Draft Regional Revenue and Expenditure Budget (RAPBD) is inputted through the Regional Development Information System Application (SIPD) in order to harmonize all budget plans both in the Regional Apparatus Organizations (OPD) and Subdistricts as well as the Educational Technical Implementation Unit (UPT) Kaliorang District, East Kutai Regency.

The problem formulations used are (1) what are the advantages of implementing the use of local government information systems (SIPD) in increasing the effectiveness of the budget for the Kaliorang District Education Technical Implementation Unit (UPT), and (2) what are the obstacles to implementing the use of local government information systems (SIPD) In Improving the Effectiveness of the Budget for the Educational Technical Implementation Unit (UPT) of Kaliorang District?

The aims of this study are (1) to find out the advantages of the implementation of the use of the local government information system (SIPD) in increasing the effectiveness of the budget for the education technical implementation unit (UPT) of Kaliorang sub-district. And (2) To find out the obstacles to the implementation of the use of the Regional Government Information System (SIPD) in Improving the Effectiveness of the Budget for the Educational Technical Implementation Unit (UPT) of Kaliorang District?

2. Literature Review

Public Policy

According to Thomas R. Dye in Howlett and Ramesh (2005:2), Public policy is everything that governments do, why they do it, and what difference it makes (what government's do, why they do it, and what difference it makes). In the sense of a decision, in the event that the government decides not to decide or decides not to provide a solution to a problem. According to Thomas R. Dye in Tilaar and Nugroho (2008: 185) states that public policy is everything that is done and not done by the government. The definition stated by Dye and George C. Edwards III in Suwitri (2008:9) that public policy is what is said and done or not done by the government which can be shown in law or in a policy including statements in the form of policy statements. Statements and discourses conveyed by political and government officials were immediately followed up with government policies and actions.

In relation to this research, researchers are more likely to adhere to the public policy described by Carl J Federick defines policy as a series of actions/activities proposed by a person, group or government in a certain environment where there are obstacles (difficulties) and opportunities for implementation of the proposed policy in order to achieve certain goals.

Based on the stratification, public policy can be seen from three levels, namely general policy (strategy), managerial policy, and operational technical policy. In addition, from a management point of

view, the work process of public policy can be viewed as a series of activities which include: (a) policy making, (b) implementation and control, and (c) policy evaluation.

The management of state finances is obliged to obtain supervision from the relevant institutions in order to avoid irregularities. It is no secret that acts of corruption have existed for a long time and these actions are detrimental to the people and the state. That is why every use of state funds must be monitored to avoid unwanted events.

Supervision of state financial management certainly has an important role in realizing the objectives of each budget that has been set. The budget that is made once a year must be implemented consistently so that the expected goals can be realized for the progress and development of the country. In terms of anticipating budget irregularities, a Regional Government Information System Application is made. The role of the Regional Government Information System (SIPD) also covers the entire process, from development planning, regional financial management, monitoring, evaluation of regional programs and budgets, to reporting. In its use, the Local Government Information System (SIPD) is an implementation policy based on PERMENDAGRI No. 98 of 2018 concerning Regional Development Information Systems.

Implementation

Etymologically, according to Webster's Dictionary quoted by Wahab (2004) the notion of implementation is a means to provide or a means to do (providing a means to do something) and to have an effect or practical impact on something. Implementation means carrying out. Implementation is the provision of means to implement something that has an impact or effect on something. Something that is done to create an impact or result can be in the form of laws, court decisions, government regulations, and government policies to support community and state life. According to Solichin Abdul Wahab in his book entitled Policy Analysis From Formulation to Implementation of State Policy (2001) in (Wahab (2001:65) expressed his opinion regarding implementation or implementation are actions taken by individuals or officials, government groups or private sector which is directed at the creation of the goals that have been outlined in policy decisions.

Hanifah Harsono (2002) stated that implementation is a process to implement policies into policy actions from politics to administration. Development of policies in order to improve a program. The definition of implementation stated above, it can be said that implementation are actions taken by authorized and interested parties, both government and private which aim to realize the goals and objectives that have been set. Implementation relates to various actions taken to implement and realize the programs that have been prepared in order to achieve the goals of the planned programs, because basically every plan that is set has a goal or target to be achieved.

Information Systems

According to Sutanta (2009), the system consists of elements that work together or are related in some way to form a unit, to perform a function, to achieve a goal. A system has certain characteristics or properties, namely: system components, system boundaries and external environment, system relationships, system inputs, system outputs, system processing, and system goals. According to Mulyanto in Kuswara and Kusmana (2017:18), An information system is a system made up of a set of system components—computers, hardware, and brain waves—that process information into outputs that can be used to achieve a specific organizational goal. According to John F. Nash (1995: 8), an information system is a collection of people and the technical means or equipment, environment, methods and controls necessary to manage a large communications network, manage certain transactions and processes, and support organizations and users. Internal and external and provide the basis for sound decision making. So, it can be concluded that information systems can be interpreted as systems that are fully integrated with each other or optimally so that processing, storing, managing, processing and presenting information of a company or organization can be presented in various types of accurate information so that later it can be used as a reference. Decision makers in order to successfully achieve mutually agreed goals.

Local Government

According to Law Number 23 of 2014 concerning Regional Government, regional government is the head of the region as part of the administration of the regional state, directing the implementation of government affairs which are the authority of the autonomous region. Regional Government is the administration of government affairs by the regional government and the Regional People's Legislative Assembly according to the principles of autonomy and co-administration with the principle of the widest possible autonomy for state civil servants in the system and principles of government. The Unitary State of the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia.

Local Government Information System (SIPD)

The Regional Government Information System (SIPD) is the management of regional development information, regional financial information, and other regional government information that are interconnected to be utilized in the implementation of regional development. The Regional Government Information System (SIPD) is a form of system that was created as a form of technology that is utilized and realized. The Regional Government Information System (SIPD) was designed by the Ministry of Home Affairs as an objective to justify the flow of stages of structuring regional plan documents in accordance with the requirements of laws and regulations.

Budget Effectiveness

Effectiveness is a measure of the success or failure of achieving organizational goals to achieve their goals. Mardiasmo (2017:134). When an organization achieves its goals, the organization has run effectively. Indicators of effectiveness can usually describe various consequences and impacts of program outputs (outcomes) in achieving goals or visions. The greater the contribution of the output that has been generated towards achieving the specified organizational goals, the more effective the work of an organizational unit.

Effectiveness according to Siagian (2016: 24) is the use of resources, facilities and infrastructure in a certain amount that is consciously determined beforehand to produce a number of goods for the services it carries out. Effectiveness shows success in terms of whether or not the targets have been achieved. If the results of the activities are closer to the target, it means the higher the effectiveness of the state civil apparatus. Nafarin (2007:11) states, "Budget is a written plan regarding the activities of an organization which is stated quantitatively for a certain period of time and is generally expressed in units of money." According to Garrison, Norren and Brewer (2007:4), "The budget is a detailed plan about the acquisition and use of financial resources and other resources over a certain period of time." From several definitions of effectiveness and budget above, the authors conclude that budget effectiveness is a measure of the success or failure of achieving organizational goals in making detailed plans regarding the acquisition and use of financial resources and other resources during a certain period of time.

District Education Technical Implementation Unit

In accordance with East Kutai Regent Regulation No. 1 of 2017 concerning the Establishment and Organizational Structure and Work Procedures of the Technical Implementing Units at the Education Office of East Kutai Regency, the Education Technical Implementation Unit (UPT) is an institution that implements Regency/City government policies in the field of education and is an extension of the Regency or City Education Office in implement regulations and policies in education at the sub-district level. In the case of this research, the researcher chose the Educational Technical Implementation Unit (UPT) of Kaliorang District as the research location.

The functions of the Education Technical Implementation Unit (UPT) are listed in article 6, namely: (1) Education planning, implementation and reporting; (2) Administration of technical administration in the field of education; and (3) Guidance, control supervision, assessment of personnel, principals, teachers and school guards.

The Education Technical Implementation Unit has the following duties: (1) Collecting data related to education in the District, as input in the preparation of the Education Office work program in accordance with the provisions and applicable laws and regulations. (2) To coordinate the implementation of early childhood education, primary schools and non-formal education. (3) Carrying out the administration of early childhood education, elementary school and non-formal education. (4) To supervise and control the implementation of early childhood education, elementary schools and non-formal education. (5) To supervise and control the state civil apparatus and the personnel of the Educational Technical Implementation Unit (UPT). (6) Carry out other tasks assigned by the Head of Service.

In terms of budget, the Sub-District Education Technical Implementation Unit (UPT) is a sub-section of the Education Office. So that in making the budget does not stand alone. The budget for the Kaliorang District Education Technical Implementation Unit (UPT) is a sub-menu of the budget in the East Kutai District Education Office budget. So that the budget planning is included in the Regional Government Information System (SIPD) of the East Kutai Regency Education Office.

3. Methods

In this research, the researcher uses a qualitative descriptive research method based on the philosophy of post positivism, which is used to examine the condition of a natural object, (as opposed to an experiment) where the researcher is the key instrument. The data sources were purposive and snowball

sampling, the collection technique was triangulation (combined), the data analysis was inductive/qualitative, and the results of qualitative research emphasized the meaning of generalization.

Research respondents were employees of the Kaliorang Education Technical Implementation Unit (UPT), which consisted of the Head of Administration, Treasurer, and Local Government Information System (SIPD) operator. These resource persons play a direct role in using the Local Government Information System (SIPD) application. Researchers also provide limitations in this study. It is useful for researchers so that the focus of this research is limited. Thus, researchers can analyze the problems that occur in the Kaliorang District Education Technical Implementation Unit (UPT) as a sub-budget of the East Kutai Regency Education Office in using the Local Government Information System (SIPD) application.

This research is a case study with a single case study design. This means that the data collected is not in the form of numbers, but the data may come from interview scripts, field notes, personal documents, memo notes, and other official documents. This research activity is to describe and intensify and detail the social phenomena studied, namely issues related to policy. Thus, this study uses a descriptive analysis approach because the results of this study are descriptive data in the form of written or spoken words and observed people's behavior and other matters related to the problem being studied. The main technique used by researchers in collecting data is by conducting interviews and also other supports in the form of observation and documentation. In qualitative research, there are many kinds of sources in data collection. Information analysis is the last step in research before drawing conclusions (Arikunto, 2010). Drawing conclusions is a process of data analysis as a whole carried out through compilation involving validation, reduction and presentation of data (Creswell, 2009).

Testing the data through triagulation so that it is considered valid if it goes through crosscheck by comparing it to several sources, time and techniques so as to produce convincing data. Triangulation by cross-checking data from several different sources, namely the Head of Administration, Treasurer, and the operator of the Regional Government Information System (SIPD) application.

4.   Results

The Regional Government Information System (SIPD) does not only deal with regional financial management. However, the integration of the entire process starts from regional development planning at the village level, financial management, to monitoring and evaluation, as well as reporting on the administration of local government. The Regional Government Information System (SIPD) is able to overcome duplication of the Regional Revenue and Expenditure Budget budget. So that the budget planning in each Regional Work Unit (SKPD) is carried out carefully. The schedule for filling out the Regional Government Information System (SIPD) is usually well scheduled. In this case, the researcher observed the Educational Technical Implementation Unit (UPT) of Kaliorang District, which is one of 18 Educational Technical Implementation Units (UPT) under the auspices of the East Kutai Regency Education Office.

The Office of the Educational Technical Implementation Unit (UPT) of Kaliorang District is located on Jl. Soekarno-Hatta Bangun Jaya Village, Kaliorang District, East Kutai Regency, facing the main road of the village, flanked by the Kaliorang State Kindergarten (TK) on the right and 008 Kaliorang State Elementary School (SDN) on the left, as well as Middle School Upper (SMA) Negeri 1 Kaliorang on the back. Headed by Mrs. Wahidah, S.Pd.I., Head of Administration, Mr. Yohanes Seo, M.AP, Treasurer Ms. Romadhaniah, S.A.P., Section for Preparation of Inventory Goods Needs Ms. Rini Susilowati, M.Pd., Section for Civil Servants (PNS).) Mr. Dedi Ramadhan, Computer Operator and Local Government Information System (SIPD) Division Mr. Nur Awaluddin, S.A.P., Infrastructure Division Mr. Asan Samsudin, Monthly Reports Section Ms. Luluk Krisnawati, S.A.P., General Administration Section Fuji Rahayu, S.A.P., Contract Labor Section Region (TK2D) Mrs. Agus Riyanti, SIP.

According to the Head of Administration for the Kaliorang Education Technical Implementation Unit (UPT), in filling out the Regional Government Information System, filling the budget for the Kaliorang Regency Education Technical Implementation Unit (UPT) is a sub-section of the East Kutai Education Office's Regional Government Information System (SIPD). So that in its budgeting it uses an application belonging to the Education Office as the Regional Technical Implementation Unit. This is because the Education Technical Implementation Unit (UPT) is part of the East Kutai Education Office which does not stand alone in managing its budget. This fact certainly makes the Educational Technical Implementation Unit (UPT) of the Kaliorang District experience several obstacles in budget planning. There is a need for a District Education Technical Implementation Unit (UPT) that cannot be budgeted for in the Local Government Information System (SIPD) due to the limitations of the sub menus in the Regional Government Information System (SIPD) of the East Kutai Education Office. In addition, the difference in unit prices in the Regional Government Information System (SIPD) with field conditions also makes it difficult to make the RKA for the Technical Implementation Unit (UPT) of District Education.

Like the statement of Head of Administration, the Treasurer of the Kaliorang Education Technical Implementation Unit (UPT) also said that the limitations of the budget sub menu made the Education Technical Implementation Unit (UPT) only budget for what was in the list of sub menus available in the application. This allows for shortages in meeting the operational needs of the office. Of course, this has often been conveyed to policy makers to be used as evaluations in the development of this application. In addition to the constraints faced, there is an advantage in this application system is that there is no duplication of budget. In each budget plan, the Kaliorang Education Technical Implementation Unit (UPT) is instructed to carefully plan activities to allocate the required budget in 1 (one) fiscal year. This is very useful to prevent duplication of activities and budget allocations. So that at the end of the fiscal year, financial reporting at the Education Office of East Kutai Regency as the parent of the budget owner for the Education Technical Implementation Unit (UPT) will run well. Planning activities that are carried out properly will provide good budget effectiveness, because there are no activities that are not budgeted so that there is no budget without activities and no activities carried out without a budget.

The results of interviews with Local Government Information System (SIPD) operators provide information that the Regional Government Information System (SIPD) application has been used since 2019. Budget input for the following year is carried out around July each year and changes (if any) are made in the following year around the month of September according to the necessary changes. Lack of socialization in filling out budget plans often causes errors in filling out because they still do not understand optimally. So that the Kaliorang District Education Unit operator appointed to input the Budget Work Plan (RKA) in the Local Government Information System (SIPD) is still experiencing difficulties. In addition, the accountability system that is not independent makes changes to the rules for making accountability reports frequent.

5.   Discussion

Nowadays, at the Industrial Revolution 4.0 era, the role of information technology in supporting government operations and management is very important and determines the success of the government. Advances in information technology have placed information as one of the most valuable and important resources to be managed professionally. Indonesia as a country in transition to become a developed country as expected by all Indonesian people requires a reliable application of Information Technology as the main foundation in providing services and supporting executive decision making. The development of an integrated information system from the regions to the center is a step that can be taken by the government in an effort to apply information technology to improve the quality of services to the community and make decisions more quickly and precisely. The development of the Regional Government Information System is one of the initial investments in the development of an integrated information system more broadly which includes not only information technology, but also all institutions and information media related to the information of the Government of the Republic of Indonesia. There is no other goal of the development of Information Systems is to build a reliable infrastructure that supports the implementation of the tasks of the State, especially towards the level of Good governance with high accountability and gain the full trust of the public. Good governance is a concept of an efficient and just public service covering the socio-political and economic fields as well as relating to the functions of state administrative bodies, both executive, legislative, and judicial (KAUR, 2008).

Development planning is a method or technique to achieve the desired goals in the development process so as to be able to realize an advanced, prosperous and prosperous region. Good development planning will be able to guarantee the implementation of a comprehensive, directed and integrated development. The planning must be adjusted to the objectives to be achieved so that what is to be implemented can actually be realized properly. The Local Government Information System (SIPD) is one of the program activities implemented nationally. One of the developments, from good governance and the form of the use of information technology as well as to realize transparent government in budget management, the government is currently implementing a budget preparation system which includes the application of web-based computer programs to facilitate the process of preparing the budget or can also be interpreted as financial data information through technology which is currently known as E-budgeting. The use of information technology as a form of public information disclosure, namely budget transparency through the implementation of E-budgeting.

The attachment to Presidential Regulation Number 95 of 2018 concerning the Electronic-Based Government System discusses the Master Plan for the National Electronic-Based Government System as one of the national development missions in accordance with the mandate of Law Number 17 of 2007 concerning the National Long-Term Development Plan (RPJP) 2005 - 2025 is to create a competitive nation.

This mission can be carried out through the development of the state apparatus which includes institutions, management, public services, and human resources (HR) of the apparatus.

The purpose of the development of the state apparatus is to realize good governance, improve the quality of government administration, and increase public participation in the implementation of development. The readiness of the state apparatus is needed to anticipate the process of globalization and democratization so that the government makes fundamental changes to government systems and mechanisms, formulating policies and development programs that open up space for public participation, and public services that meet the aspects of transparency, accountability, and high performance.

This local government information system is very good because it can contain all existing development plans in every region in Indonesia. It facilitates and encourages the realization of data and information systems for decision making and development planning policies both at the regional and central levels, increasing the commitment of local governments to build patterns of cooperation. based on data and information, building a database of Province, Regency/City which describes the potential and resources of the Region, developing a valid and accurate regional profile database management information system. However, with the realization of these goals, preparation of each regional work unit must be needed, both the readiness of human resources must be competent people, and supporting resources, namely facilities and infrastructure because if the regional apparatus is not alert in facing current developments, the regions These will be left behind and difficult to develop and the center will find it difficult to improve the quality of national development planning.

The Regional Government Information System (SIPD) was designed by the Ministry of Home Affairs as an aim to justify the flow of stages of structuring regional plan documents in accordance with the requirements of laws and regulations. BPKP as the bearer of the mandate to supervise the implementation of the Government Internal Control System (SPIP) is in accordance with PP No. 60 of 2008 in improving the Local Government Information System (SIPD) referring to the statutory requirements and the application of Planning and Budget management sourced from Permendagri Number 70 of 2019.

In accordance with Article 4 paragraph (1) of Permendagri Number 70 of 2019, the Regional Government is obliged to provide information on Regional Government which consists of: a. Regional Development Information; and b. Regional Financial Information. In addition to Regional Development Information and Regional Financial Information, Regional Governments can provide and manage Other Regional Government Information.

The implementation of an effective Local Government Information System (SIPD) is the main goal in facilitating and accelerating an activity of monitoring and evaluating public services in East Kutai Regency. The Effectiveness of the Implementation of the Regional Government Information System (SIPD) is an obligation that must be implemented by the Regional Government, especially the East Kutai Regency so that it can be in line with the implementation of good governance which includes the process of implementing planning and budgeting activities. In the Regional Government Information System (SIPD) application there are 8 data groups, each group divided into several types of data, and the groups include: socio-cultural data, general, regional finance, politics, security and law, incidental, economic potential, and regional infrastructure. (Ruhana, 2017). In encouraging the realization of a data and information system, this policy is intended to provide facilities for local governments to encourage the development of effective, valid, and accurate regional information system management. In order to encourage the system at the center and the regions to be better, this policy is highly expected for decision making (Wurara et al., 2020).

The Regional Apparatus Work Unit (SKPD) and the Technical Implementation Unit (UPT) have a command relationship, where the Technical Implementation Unit (UPT) is part of the Regional Apparatus Work Unit (SKPD). The Head of the Technical Implementation Unit (UPT) is responsible to the Head of the Regional Work Unit (SKPD). The financial management of the Technical Implementing Unit (UPT) simply consists of the Head of the Technical Implementation Unit (UPT) and the treasurer. In principle, the Head of the Technical Implementation Unit (UPT) acts as the Technical Implementation Officer (PPTK) for all activities carried out in the Technical Implementation Unit (UPT).

Budget implementation is an important part in realizing the strategic plans to be achieved by the Regional Government as stated in the planning document. To monitor the success of the budget implementation, it is necessary to have performance indicators. And one of the performance indicators developed from the level of the Regional Apparatus Work Unit (SKPD) to the Technical Implementation Unit (UPT) is the Minimum Service Standard (SPM). SPM is a provision regarding the type and quality of basic services which are mandatory regional affairs that every citizen has the right to obtain at a minimum (PP No. 65 of 2005 Article 1 Paragraph 6).

The preparation of the Budget Work Plan (RKA) is an elaboration of the programs and activities contained in the Regional Government Work Plans (RKPD) and the Work Plans of Regional Apparatus Work Units (SKPD). While the preparation of the budget is a form of allocation of local government financial

resources based on the structure of the Regional Revenue and Expenditure Budget (APBD) and the account code. The Priority and Temporary Budget Ceiling (PPAS) is the amount of budget given to the Regional Work Units (SKPD) for each program and activity, so that the Temporary Budget Ceiling (PPAS) is used as a reference for the amount of the budget in the preparation of the Budget Work Plan (RKA).

From the research, it shows that an electronic-based government system is needed in an effort to realize a clean, effective, transparent, and accountable government. The governance and management of electronic-based government systems nationally can improve cohesiveness and efficiency. One of them is the information system at the local government level. Inputting the budget on the Local Government Information System (SIPD) application is a form of e-budgeting that has been implemented by the government. In addition to being made to be able to keep up with the times, e-budgeting is also made to make data more accurate, make budgeting easier, data is more transparent and not easy to manipulate, making Budget Work Plans easier, making reports easier and integrated with development planning other. The advantages of e-budgeting include maintaining public accountability, reducing the risk of corruption, documenting data more effectively and facilitating evaluation.

In addition to the advantages, there are several disadvantages that are certainly an obstacle to e-budgeting. Among them are the obstacles faced in implementing the use of the Local Government Information System (SIPD) in increasing the budget effectiveness of the Kaliorang District Education Technical Implementation Unit (UPT). The quality of development planning and management in the regions cannot be separated from the availability of adequate data and information. This is reasonable because the data and information support can provide a comprehensive picture of various problems. Development that needs to be addressed through policy alternatives and operational actions to overcome them. In addition, data and information on both regional and sectoral macro aspects are often used for various other purposes and therefore are a part of public needs and services. In this aspect, data and information service quality standards need to be improved, both in the data management system or data management, as well as the types of data. The existence of an automated & systematic database application system supporting community services by local governments is a strategic effort in achieving service standards and satisfaction for the community.

The Effectiveness of the Preparation of the Budget Work Plan (RKA) through the Local Government Information System (SIPD) is one of the government's programs in order to improve the government system so that it is better and more organized. The Local Government Information System (SIPD) is technically capable of providing very significant budget effectiveness in the Regional Apparatus Work Unit (SKPD) of the East Kutai Regency Education Office, specifically in the Kaliorang District Education Technical Implementation Unit (UPT). Budget planning is carried out according to the needs and capabilities of the organization in implementing the Budget Work Plan (RKA) that is prepared. Of course, it will not deviate from the technical guidelines for the use of the budget because the types have been accommodated in the Regional Government Information System (SIPD). The advantages of this Local Government Information System (SIPD) are unquestionable, because it contains complex data needed in planning and budgeting. Therefore, it is appropriate to use this Local Government Information System (SIPD) in the preparation of the Budget Work Plan (RKA), because it will further streamline and streamline the activities and time of the Budget Work Plan (RKA) preparation process itself.

Within 3 years after the launch, the Local Government Information System (SIPD) should have been used properly by the operators. However, the socialization of this application is very limited, causing problems in its use. Especially for the Technical Implementation Unit (UPT) whose master budget is in the Education Office. In addition, application improvements that led to system upgrades and in terms of content also had an impact on budget planners. Because just one change will require a re-budget planning. Then, human resources must also understand the system that is being run and have expertise in their field and there is still a need for further deepening related to this system, especially in terms of preparing the Budget Work Plan (RKA) can run well.

6. Conclusion and Suggestions

Conclusion

From the results of research, the author conclude the following: (1) The Regional Government Information System (SIPD) is very useful in the effectiveness of the regional budget, specifically in the Educational Technical Implementation Unit (UPT) of Kaliorang District which is a sub-section of the East Kutai Regency Education Office, (2) The Regional Government Information System (SIPD) prevents budget duplication, so that there are no more activities that are not allocated a budget, (3) The Regional Government Information System (SIPD) is very important in the activity planning system and budget as

well as systematic and uniform reporting, (4) There are several obstacles in the implementation of filling out the budget plan in the Regional Government Information System (SIPD), including the lack of socialization and assistance as well as the budget allocation for increasing Human Resources (HR) who are responsible for the management of the Regional Government Information System (SIPD).

Suggestions

From the results of research, the authors provide the following suggestions: (1) Local governments need to carry out socialization and continuous assistance to oversee the filling of the Regional Government Information System (SIPD) quickly and accurately and (2) Local governments need to provide budgets for capacity building. Human Resources to realize quality Local Government Information System (SIPD) governance and in accordance with future development needs.

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