

ABSTRAK

HINDRI RUSADI, NPM. 2022297 : JUDUL "IMPLEMENTASI SISTEM INFORMASI PEMERINTAHAN DAERAH (SIPD) DALAM MEWUJUDKAN AKUNTABILITAS KEUANGAN DAERAH PADA KANTOR CAMAT BANJANG KABUPATEN HULU SUNGAI UTARA". Dibimbing oleh Bapak Dr. Irza Setiawan, S.Sos., M.AP., sebagai Dosen Pembimbing I dan Ibu Mahdalina, S.Pd.I., M.Pd., sebagai Dosen Pembimbing II.

Penerapan Sistem Informasi Pemerintahan Daerah (SIPD) merupakan salah satu bentuk implementasi e-government yang bertujuan meningkatkan efektivitas, efisiensi, transparansi, dan akuntabilitas pengelolaan keuangan daerah. Dalam pelaksanaannya di Kantor Camat Banjang Kabupaten Hulu Sungai Utara masih ditemukan beberapa kendala, seperti gangguan server pada saat jam sibuk, keterbatasan kompetensi sebagian aparatur dalam mengoperasikan sistem, serta perlunya penyesuaian terhadap pembaruan aplikasi. Berdasarkan kondisi tersebut, penelitian ini bertujuan untuk menganalisis implementasi Sistem Informasi Pemerintahan Daerah (SIPD) dalam mewujudkan akuntabilitas keuangan daerah pada Kantor Camat Banjang Kabupaten Hulu Sungai Utara serta mengidentifikasi faktor-faktor yang mendukung dan menghambat implementasinya.

Penelitian ini menggunakan pendekatan kualitatif dengan tipe penelitian deskriptif. Analisis implementasi SIPD menggunakan teori elemen keberhasilan e-government dari Harvard JFK School of Government dalam Indrajit yang meliputi Support, Capacity, dan Value. Teknik pengumpulan data dilakukan melalui observasi, wawancara, dan dokumentasi dengan informan yang dipilih menggunakan teknik purposive sampling. Analisis data menggunakan model Miles dan Huberman yang meliputi reduksi data, penyajian data, dan penarikan kesimpulan. Uji kredibilitas data dilakukan melalui perpanjangan pengamatan, peningkatan ketekunan, dan triangulasi.

Hasil penelitian menunjukkan bahwa implementasi Sistem Informasi Pemerintahan Daerah (SIPD) pada Kantor Camat Banjang Kabupaten Hulu Sungai Utara telah berjalan cukup baik. Pada aspek Support, implementasi SIPD didukung oleh komitmen pimpinan dan landasan regulasi yang jelas. Pada aspek Capacity, ketersediaan sumber daya manusia, anggaran, dan sarana prasarana pada umumnya telah memadai, meskipun masih terdapat kendala berupa gangguan server, keterbatasan kemampuan sebagian aparatur, serta kebutuhan peningkatan kompetensi melalui pelatihan. Pada aspek Value, SIPD mampu meningkatkan efisiensi proses administrasi keuangan, mempermudah penyusunan laporan, meningkatkan transparansi, serta memperkuat akuntabilitas pengelolaan keuangan daerah. Faktor pendukung implementasi SIPD meliputi komitmen pimpinan, dukungan regulasi, dan tersedianya infrastruktur, sedangkan faktor penghambat meliputi gangguan server, keterbatasan kompetensi pengguna, serta perubahan sistem yang memerlukan proses adaptasi.

Saran dalam penelitian ini ditujukan kepada Kementerian Dalam Negeri sebagai pengembang SIPD agar terus melakukan pengembangan dan penyempurnaan sistem, khususnya dalam meningkatkan kapasitas dan stabilitas server guna meminimalkan gangguan teknis. Camat Banjang diharapkan terus meningkatkan kompetensi aparatur melalui pelatihan, bimbingan teknis, dan pendampingan secara berkelanjutan, terutama ketika terjadi pembaruan sistem. Selain itu, pengelola SIPD di tingkat daerah diharapkan memperkuat sosialisasi, pendampingan, serta koordinasi dalam setiap pembaruan sistem agar proses adaptasi pengguna berjalan lebih optimal sehingga implementasi SIPD dapat semakin efektif, transparan, dan akuntabel.

ABSTRACT

HINDRI RUSADI, Student ID. 2022297 : "IMPLEMENTATION OF THE REGIONAL GOVERNMENT INFORMATION SYSTEM (SIPD) IN REALIZING REGIONAL FINANCIAL ACCOUNTABILITY AT THE BANJANG DISTRICT OFFICE, HULU SUNGAI UTARA REGENCY." Supervised by Dr. Irza Setiawan, S.Sos., M.AP. as the First Supervisor and Mahdalina, S.Pd.I., M.Pd. as the Second Supervisor.

The implementation of the Regional Government Information System (Sistem Informasi Pemerintahan Daerah – SIPD) is one of the government's efforts to support e-government by improving the effectiveness, efficiency, transparency, and accountability of regional financial management. However, its implementation at the Banjang District Office, Hulu Sungai Utara Regency, still encounters several obstacles, including server disruptions during peak hours, limited competencies among some employees in operating the system, and the need to adapt to system updates. Based on these conditions, this study aims to analyze the implementation of the Regional Government Information System (SIPD) in realizing regional financial accountability at the Banjang District Office, Hulu Sungai Utara Regency, and to identify the supporting and inhibiting factors affecting its implementation.

This study employed a qualitative approach with a descriptive research design. The implementation of SIPD was analyzed using the e-government success framework developed by the Harvard JFK School of Government as cited in Indrajit, which consists of three dimensions: Support, Capacity, and Value. Data were collected through observation, interviews, and documentation involving informants selected using a purposive sampling technique. Data were analyzed using the Miles and Huberman interactive model, including data reduction, data display, and conclusion drawing. The credibility of the data was ensured through prolonged engagement, persistent observation, and triangulation.

The findings indicate that the implementation of the Regional Government Information System (SIPD) at the Banjang District Office has been fairly successful. In terms of Support, the implementation is strengthened by the commitment of organizational leaders and clear regulatory frameworks. Regarding Capacity, human resources, budget allocation, and supporting infrastructure are generally adequate, although several challenges remain, including server instability, limited user competence, and the need for continuous adaptation to system updates. From the Value perspective, SIPD has improved the efficiency of financial administration, facilitated financial reporting, enhanced transparency, and strengthened regional financial accountability. Supporting factors include leadership commitment, regulatory support, and adequate infrastructure, while inhibiting factors consist of server disruptions, limited user competence, and frequent system updates that require continuous user adaptation.

This study recommends that the Ministry of Home Affairs, as the developer of SIPD, continuously improve and enhance the system, particularly by increasing server capacity and stability to minimize technical disruptions. The Head of Banjang District Office is expected to strengthen the competence of government employees through continuous training, technical guidance, and assistance, especially whenever system updates are introduced. Furthermore, regional SIPD administrators should improve socialization, user assistance, and coordination during every system update to facilitate user adaptation and optimize the implementation of SIPD in achieving effective, transparent, and accountable regional financial management.