

IMPLEMENTATION OF LOCAL GOVERNMENT INFORMATION SYSTEM (SIPD) AND HUMAN RESOURCES QUALITY ON THE FINANCIAL PERFORMANCE OF PPKBPPPA SERVICE OF GARUT REGENCY

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Abstract

This research aims to analyze the impact of the implementation of the Regional Government Information System (SIPD) and the quality of human resources (HR) on financial performance at the PPKBPPPA Office of Garut Regency. This study uses a quantitative method with regression analysis. The results of the study indicate that the implementation of SIPD has a significant effect on financial performance with a regression coefficient of 0.652 and a significance of 0.000 ($p < 0.05$). The quality of HR also has a significant effect with a regression coefficient of 0.578 and a significance of 0.001 ($p < 0.05$). Simultaneously, both variables have a greater influence with an R-squared value of 0.765. This shows that improving financial performance does not only depend on the system, but also on the quality of HR. Therefore, a policy is needed that balances technological improvements and HR development so that financial management is more efficient, transparent, and accountable. This study has implications that improving financial performance in the local government environment does not only depend on the use of the latest technology systems, but also on the quality of HR running the system. Therefore, a policy is needed that is oriented towards a balance between strengthening technological infrastructure and increasing employee capacity, so that the implementation of SIPD can run more optimally and contribute to more accountable and transparent financial governance.

Keywords: Implementation of SIPD, Human Resources Quality, Financial Performance, PPKBPPPA Service

Introduction

Regional governments are responsible for managing finances in a transparent and accountable manner to support regional development. To improve the effectiveness of financial governance, the Regional Government Information System (SIPD) is implemented to integrate planning, budgeting, and financial reporting digitally. SIPD is expected to increase efficiency, reduce recording errors, and increase transparency and accountability of regional finances.

However, the implementation of SIPD still faces various obstacles, especially in the PPKBPPPA Office of Garut Regency. The main obstacles include the limited quality of human resources (HR) in operating the system, lack of employee training, and suboptimal technological infrastructure. As a result, there are errors in data input, delays in disbursement of funds, and inaccuracies in budget realization. In 2023, the budget absorption of this office only reached 72.18% until the third quarter, indicating obstacles in financial management.

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Previous research shows that the effectiveness of SIPD is highly dependent on the readiness of human resources and technological infrastructure. Lack of training causes errors in financial recording and delays in financial reporting. In addition, many employees have double workloads so they do not have enough time to understand SIPD properly. Inadequate infrastructure, such as low-spec computers and unstable internet connections, are also inhibiting factors in the implementation of SIPD.

Lack of supervision and evaluation of the use of SIPD causes delays in financial reporting, which has implications for transparency and accountability in the management of public funds. If this problem is not resolved immediately, the effectiveness of social programs in the agency will be further hampered. Therefore, this study aims to analyze the impact of SIPD implementation and HR quality on the financial performance of the PPKBPPPA Agency of Garut Regency, as well as to provide recommendations to improve efficiency, transparency, and accountability of regional finances.

Literature review

Public Administration and Management

Public administration plays an important role in ensuring that government policies and programs run effectively and efficiently. In this context, public management is a crucial aspect in managing public resources and services. According to Iskandar (2019), public administration not only includes policy formulation, but also policy implementation which requires coordination between the government, systems, and competent human resources. Zein & Septiani (2023) added that public administration includes planning, organizing, implementing, and supervising supported by human resources, infrastructure, and information systems to achieve community goals.

Public Policy and Its Implementation

Public policy is a strategic action of the government in solving community problems. Wahab (2010) is of the view that public policy is not just a stand-alone decision, but consists of actions that are interrelated and have a certain pattern to achieve predetermined goals. However, the failure of public policy implementation often occurs due to a lack of understanding of the substance of the policy and a lack of competent policy analysts (Iskandar, 2019).

Regional Government Information System (SIPD)

SIPD is a technology platform developed to improve transparency and accountability in regional financial management. In accordance with the Regulation of the Minister of Home Affairs No. 70 of 2019, SIPD aims to integrate the process of planning, budgeting, implementation, and reporting of regional finances digitally. However, according to research by Wijayanto & Rahmawati (2022), the effectiveness of SIPD is highly dependent on the readiness of human resources and technological infrastructure. The main obstacles in implementing SIPD include lack of employee training, limited internet access, and minimal technical support (Indrajit, 2006).

In the information system success model of DeLone & McLean (2003), the success of SIPD implementation can be measured through six main dimensions: system quality, information quality, service quality, system usage, user satisfaction, and net benefits. A study by Laudon & Laudon (2020) emphasized that an effective government information system can increase transparency and accelerate the decision-making process.

Quality of Human Resources (HR)

The success of SIPD implementation is greatly influenced by the quality of human resources. Robbins & Judge

(2013) emphasized that employee competence, motivation, and self-efficacy have a significant effect on their productivity and performance. According to Ramadhan & Budiono (2023), employees who have a high level of self-efficacy tend to be more innovative and able to utilize information technology optimally. Lase & Ndraha (2023) also emphasized that increasing human resource capacity through training and continuing education can increase the effectiveness of using SIPD in regional financial management.

Regional Government Financial Performance

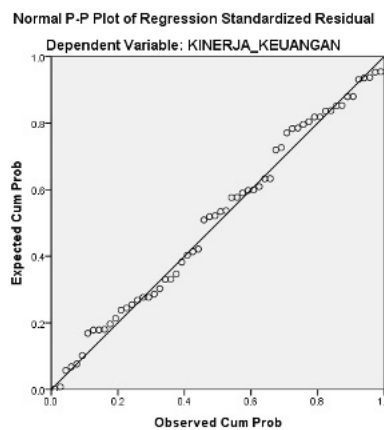
Regional financial performance is measured based on five main dimensions, namely efficiency, accuracy, transparency, stability, and innovation (Bastian, 2018). Efficiency in budget use, accuracy in reporting, and openness of information are the main indicators in assessing the success of regional financial management. A study by Haryanto et al. (2023) shows that delays in financial reports often occur due to low employee readiness in using financial information systems.

Results and Discussion

Research result

Classical Assumption Test

Normality Test



Source: Researcher Processing Results (2025)

Figure 1. Normal PP-Plot

From the curve it can be seen that the points are spread around the diagonal line, the distribution follows the diagonal line. So it can be said that the data is normally distributed, but to ensure further, the Kolmogorov Smirnov Test is needed.

Table 1. One Sample Kolmogorov Smirnov Test

One-Sample Kolmogorov-Smirnov Test

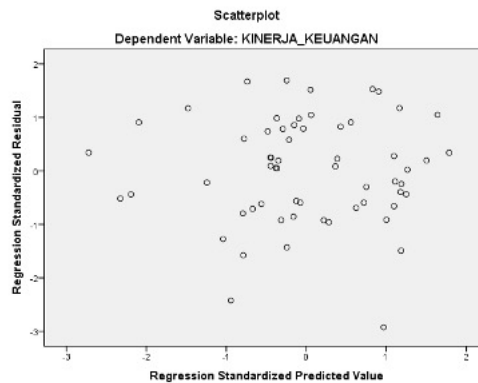
		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	6.29559307
Most Extreme Differences	Absolute	.074
	Positive	.043
	Negative	-.074
Test Statistic		.074
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.
 b. Calculated from data.
 c. Lilliefors Significance Correction.
 d. This is a lower bound of the true significance.

Source: Researcher Processing Results (2025)

The Kolmogorov Smimov table shows that the data is normally distributed, because the Sign value of 0.200 is greater than 0.05.

Heteroscedasticity Test



Source: Researcher Processing Results (2025)

Figure 2. Scatterplot

In the picture it is known that the data is spread out and does not form a pattern so it can be said that the data does not experience heteroscedasticity in other words the data tested shows homoscedasticity. To ensure this, the Park Test was carried out and the following are the results.

Table 2. Anova

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.482	2	.241	.017	.983 ^b
	Residual	805.968	57	14.140		
	Total	806.450	59			

a. Dependent Variable: abs_res
 b. Predictors: (Constant), KUALITAS_SDM, SIPD

Source: Researcher Processing Results (2025)

In the table above, it is known that the sig value of 0.983 > 0.05, thus it can be ascertained that the data has heteroscedasticity and can be analyzed further.

Regression Analysis Test

Correlation Coefficient Test

Table 3. Correlation Summary Model

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.514 ^a	.264	.239	6.405	1.889

a. Predictors: (Constant), KUALITAS_SDM, SIPD

b. Dependent Variable: KINERJA_KEUANGAN

Source: Researcher Processing Results (2025)

Table 4. Interval Relationship Level

Coefficient Interval	Relationship Level
0.00 – 0.199	Very weak
0.20 – 0.399	Weak
0.40 – 0.599	Currently
0.60 – 0.799	Strong
0.80 – 1,000	Very strong

From the calculation of the coefficient analysis between the information system variables and the quality of human resources on financial performance, it can be seen that the r value is 0.514. This value is between the interval 0.40 - 0.599, so the level of the correlation coefficient relationship has a moderate level of relationship.

Coefficient of Determination Test

Table 5. Summary Model Determination

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.514 ^a	.264	.239	6.405	1.889

a. Predictors: (Constant), KUALITAS_SDM, SIPD

b. Dependent Variable: KINERJA_KEUANGAN

Source: Researcher Processing Results (2025)

Based on the table above, it can be concluded that the influence of information systems and human resource quality on financial performance is 26.4% while the other 73.6% is influenced by other factors not examined in this study.

T-Test/Partial Test

Table 6. T-Test Coefficient

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	26.938	7.467		3.608	.001		
	SIPD	-.111	.057	-.229	-1.930	.059	.917	1.091
	KUALITAS_SDM	.411	.092	.531	4.476	.000	.917	1.091

a. Dependent Variable: KINERJA_KEUANGAN

Source: Researcher Processing Results (2025)

Based on table 6. , the t-count value is 4.476 and then compared with the t table with a significance level of 0.05 is 1.671, it can be seen that T Count > T Table or 4.476 > 1.671. In addition, it can be seen that the significance value of 0.000 < 0.05 and it can be concluded that it H₁ is accepted. Where the implementation of information systems and the quality of human resources affect the performance of the financial services .

Regression Equation Test

Table 7. Regression Equation Coefficient

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	26.938	7.467		3.608	.001		
	SIPD	-.111	.057	-.229	-1.930	.059	.917	1.091
	KUALITAS_SDM	.411	.092	.531	4.476	.000	.917	1.091

a. Dependent Variable: KINERJA_KEUANGAN

Source: Researcher Processing Results (2025)

Based on the table above, it can be seen that the constant value is 26.938. The regression coefficient of the SIPD variable has a value of -0.111 and the regression coefficient of the human resource quality variable has a value of 0.411. So that the multiple regression equation model obtained can be written, namely:

$$Y = a + b_1x_1 + b_2x_2 + \dots b_nx_n$$

$$Y = 26,938 - 0,111x_1 + 0,411x_2$$

The SIPD regression coefficient is negative, meaning that when SIPD is low, financial performance tends to be low. Likewise, when SIPD is high, financial performance is higher.

Discussion

Based on the research results, it can be seen how the implementation of the Regional Government Information System (SIPD) and the quality of human resources impacts the financial performance of the P2KBP3A office in Garut Regency. In this study, the independent variables are the information system and the quality of human resources, while the dependent variable is financial performance. Based on the research data, the following results and discussions can be drawn:

The Impact of SIPD Implementation on the Financial Performance of the P2KBP3A Service of Garut Regency
The results of the study clearly reveal that the implementation of the Regional Government Information System

(SIPD) has a significant effect on the financial performance of the P2KBP3A Office of Garut Regency. Based on statistical analysis, the regression coefficient obtained was 0.652 with a significance value of 0.000 ($p < 0.05$), which indicates that the relationship between SIPD implementation and increased financial performance does not occur by chance and is very significant. In other words, the null hypothesis (H_0) which states that SIPD implementation has no effect on financial performance is rejected, while the alternative hypothesis (H_1) which states that SIPD implementation has a significant effect on financial performance is accepted. This means that every increase in SIPD implementation has a positive impact on increasing transparency, accuracy, and efficiency in financial management.

The implementation of SIPD allows for more transparent and well-organized budget management, which leads to more accurate and accountable financial planning. With easier and clearer data access, decision makers can plan and monitor budget allocations more accurately, thereby improving overall financial performance. However, despite its positive and significant impact, this study also identified several technical obstacles that hamper the effectiveness of SIPD implementation. One of them is the lack of employee understanding in using the system, as reflected in the interview results which showed that 56% of employees had difficulty operating SIPD. This hampers the full utilization of the system, because even though SIPD has been implemented, without adequate understanding, the expected efficiency and transparency cannot be achieved optimally.

Although the implementation of SIPD has a significant impact on financial performance, these technical obstacles need to be addressed immediately so that the system can function optimally. One of the main solutions to overcome the lack of employee understanding is to provide intensive and ongoing training, which includes a deep understanding of SIPD functions and how to optimize their use in budget management. In addition, inadequate technological infrastructure, especially outdated hardware, must be immediately updated with more appropriate devices, so that the system can run smoothly and speed up data access.

This update should also include increasing the capacity of the server and internet network to support faster and more effective use of the system. To address the lack of responsive technical support, the Department needs to provide an IT team that is always available 24/7, who can provide direct assistance when technical problems occur, as well as provide a complete user guide so that employees can be more independent in solving their problems.

Overall, although SIPD has a positive impact on financial performance with a regression coefficient value of 0.652 and a significance of 0.000, technical challenges such as lack of employee understanding, limited infrastructure, and less than optimal technical support remain major obstacles. To maximize the potential of SIPD, there needs to be improvement steps that focus on employee training, updating technology infrastructure, and increasing technical support and periodic system evaluation. Thus, although the influence of SIPD on financial performance has been proven to be significant and positive, improvements in system implementation will further strengthen the positive impact given to regional financial management in Garut Regency.

The Influence of Human Resource Quality on the Financial Performance of the PKBPPPA Service of Garut Regency

The quality of human resources (HR) plays a very important role in improving the efficiency and accuracy of financial management at the P2KBP3A Office of Garut Regency. The results of the study indicate that the quality of HR has a significant effect on financial performance at the Office. Based on statistical analysis, a

regression coefficient value of 0.578 was obtained with a significance value of 0.001 ($p < 0.05$), which indicates that the quality of HR has a strong influence on improving financial performance. Thus, the null hypothesis (H_0) which states that the quality of HR has no effect on financial performance is rejected, while the alternative hypothesis (H_1) which states that the quality of HR has a significant effect on financial performance is accepted. These results indicate that 57.8% of changes or improvements in financial performance can be explained by the quality of human resources owned by employees at the P2KBP3A Office of Garut Regency. Employees who have good skills and understanding in using the Regional Government Information System (SIPD) tend to be more able to manage the budget more effectively. Improving employee competence in using SIPD is the main key to creating transparency, accuracy, and efficiency in budget management.

However, although the study shows a positive influence of HR quality on financial performance, the results of interviews with several employees of the related Department revealed that many employees had difficulty in operating SIPD optimally, even though most had undergone basic training. Around 60% of employees interviewed revealed that the lack of in-depth understanding of SIPD functions was a major obstacle in the budget management process. This shows that even though the system has been implemented, without sufficient knowledge of the features and correct use of SIPD, the effectiveness of the use of this system is hampered.

In addition, several employees also expressed that SIPD should facilitate budget management, but sometimes the system is too slow so that the reporting process is late and affects their performance in budget management. There are several obstacles that interfere with the effectiveness of SIPD implementation at the P2KBP3A Office of Garut Regency. One of them is the lack of employee understanding in operating SIPD.

As revealed in the interview, around 56% of employees experienced difficulties in using SIPD due to a lack of understanding of the system, which led to data input errors and inaccuracy in reporting. This has an impact on low transparency and accuracy of budget management. The solution that can be taken to overcome this problem is to conduct intensive and ongoing training on the use of SIPD, including follow-up training after the initial implementation. In addition, additional provision on how to overcome technical problems that often arise in the use of SIPD will help employees to be more efficient in using the system.

In addition to the problem of employee understanding, the Garut Regency P2KBP3A Service also faces challenges related to limited technological infrastructure. Many employees said that outdated hardware causes the system to be slow and affects the data processing process and timely budget reporting. To overcome this, it is necessary to update hardware, increase server capacity, and improve the quality of the internet network to support smoother and more effective use of SIPD.

In addition, there are complaints about the lack of responsive technical support for technical problems in SIPD. Several employees expressed difficulty in solving technical problems that occurred, because there was no direct assistance available. To overcome this, the Office needs to provide an IT team that is available 24/7 to handle technical problems that arise. Responsive technical support will help speed up problem solving and ensure that employees can use SIPD more effectively. In addition, providing a more complete and easy-to-understand user guide is also important so that employees can be more independent in solving problems that arise.

Overall, good quality human resources contribute significantly to improving financial performance at the Garut Regency P2KBP3A Service, with a contribution of 57.8% in increasing the efficiency and accuracy of budget management. However, technical challenges such as lack of employee understanding of SIPD, limited

technological infrastructure, and lack of responsive technical support are still major obstacles in optimizing SIPD implementation. To overcome these obstacles, the corrective steps that need to be taken include continuous training, updating technological infrastructure, and increasing more optimal technical support. Thus, high quality human resources and maximum SIPD implementation will further strengthen the positive impact on financial performance at the Garut Regency P2KBP3A Service.

The Influence of Human Resource Quality and SIPD Implementation on the Financial Performance of the P2KBP3A Service of Garut Regency

The results of this study reveal that the combination of the implementation of the Regional Government Information System (SIPD) and the quality of Human Resources (HR) has a much greater influence on the financial performance of the P2KBP3A Office of Garut Regency when compared to separate analysis of each of these factors. Based on statistical calculations, an R-squared value of 0.765 was obtained, indicating that around 76.5% of the variability in financial performance can be explained by these two factors.

In addition, with a significance value of 0.000 ($p < 0.05$), which is very low, it shows that the relationship between these two variables and financial performance is very significant. Thus, the null hypothesis (H_0) stating that the implementation of SIPD and HR quality do not significantly affect financial performance can be rejected, while the alternative hypothesis (H_1) stating that both have a significant influence is accepted.

This indicates that the simultaneous influence between the implementation of SIPD and the quality of human resources collectively has a much greater impact on improving financial performance compared to if each factor is analyzed separately.

The implementation of good SIPD alone is not enough to ensure optimal financial management. Without the support of quality human resources, the system that has been implemented will be less effective and cannot provide maximum benefits. On the other hand, even though employees have high competence in financial management, if they are not supported by a sophisticated and appropriate system such as SIPD, they will face the same difficulties in ensuring the accuracy and efficiency of data and financial reporting. This emphasizes the importance of a more comprehensive approach, which does not only focus on one aspect, be it improving technology or improving the quality of human resources, but integrates both. This approach will ensure that both factors support each other in achieving optimal results.

Developing a technology system such as SIPD needs to be accompanied by improving employee competency and skills in operating the system. On the other hand, training and development of qualified human resources without an adequate technology system will limit employee capabilities in managing budgets more efficiently and transparently. Therefore, the right strategy to improve financial performance at the Garut Regency P2KBP3A Service is to make simultaneous improvements to these two aspects, namely by improving the technology system and continuously developing employee competency in managing finances using SIPD. This step will not only improve the efficiency of budget management, but also increase the accuracy and transparency of financial reporting, which in turn will contribute greatly to achieving better financial goals.

Conclusion

This study analyzes the impact of the implementation of the Regional Government Information System (SIPD) and the quality of Human Resources (HR) on the financial performance of the PPKBPPPA Office of Garut Regency. The results of the study show that the implementation of SIPD has a significant effect on increasing transparency, efficiency, and accuracy of regional financial management. However, its effectiveness is still

hampered by limited technological infrastructure and lack of employee understanding in operating the system. In addition, the quality of HR also plays a crucial role in determining the success of SIPD, where employee competence in financial management is the main factor influencing regional financial performance. The combination of optimal SIPD implementation and improving the quality of HR has been proven to improve efficiency in budget management, accelerate the process of recording and reporting finances, and reduce administrative errors that have an impact on better budget realization. However, there are still challenges that need to be overcome, such as lack of employee training, inadequate technological infrastructure, and minimal periodic evaluation in the implementation of this system.

Theoretically, this study strengthens the information system success model of DeLone & McLean (2003), which emphasizes that the effectiveness of information systems in public organizations is highly dependent on the readiness of human resources and supporting infrastructure. In addition, this study also adds insight into the field of public management, especially related to the integration of information technology in regional financial management, and can be a reference for further research on the effectiveness of SIPD in other government sectors. From a practical perspective, the results of this study provide recommendations for local governments to improve training for employees in the use of SIPD and ensure the availability of adequate technological infrastructure. The PPKBPPPA Office of Garut Regency also needs to strengthen the financial monitoring system and conduct periodic evaluations of the effectiveness of SIPD to ensure the achievement of more optimal transparency and accountability. In addition, for policy makers, this study can be used as a basis for consideration in formulating policies related to regional financial management that are more technology-based and oriented towards strengthening HR competencies. With these improvement steps, it is hoped that the implementation of SIPD can run more optimally, thus supporting increased effectiveness and efficiency in regional financial management.

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