

ANALYSIS OF UTILIZATION OF THE REGIONAL MANAGEMENT INFORMATION SYSTEM (SIMDA) IN THE REGIONAL SECRETARIAT OF SOUTH BOLAANG MONGONDOW REGENCY

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ABSTRACT

This study aims to identify and analyze the constraints and subsequent efforts in utilizing the Regional Financial Management Information System (SIMDA) at the Regional Secretariat of South Bolaang Mongondow Regency. A descriptive qualitative approach was employed, with in-depth interviews as the primary data collection technique. Data analysis followed the Miles and Huberman model, encompassing data reduction, data display, and conclusion drawing/verification. The study reveals several critical constraints: (1) Human Resources: an insufficient number of operators and suboptimal technical proficiency in ensuring data accuracy; (2) Technology: the system has not yet functioned as a fully integrated Management Information System; and (3) Infrastructure: a shortage of computer hardware and the absence of dedicated operator workstations. Efforts to address these issues include strengthening leadership commitment to budget allocation, enhancing human resource capacity through regular technical guidance, and ensuring sustainable funding for system maintenance and management.

Keywords : *SIMDA, Regional Financial Management, Public Administration, South Bolaang Mongondow.*

INTRODUCTION

The existence of a management information system (MIS) and the internet which is growing rapidly have become a strong means to re-evaluate the structure of government with other models. The MIS framework and the internet are driving a shift from the traditional regulatory worldview underlining normalization, schedule, specialization, concentration and authority to a worldview emphasizing facilitated networking, participation with outsiders, and community-focused services. Furthermore, MIS is one of the fundamental components in the further development of the public managerial system.

Efforts to manage the administration of current government organizations are getting better, this is in accordance with the current demand for public administration where the

government can accelerate and work on the completion of public administration for government offices. The current global problem is that MIS as a tool of basic efforts and capacity to support government services has not been fully used to improve services easily, effectively and efficiently.

The development of SIM has offered a solution to improve the performance of public services. Utilization of SIM as an administration so that the general public can know and manage the presentation of public authorities in offering a more open type of assistance where one type of administration is by using a SIM. The importance of implementing SIM in implementing government has given birth to Presidential Instruction No. 3/2003 which emphasizes that the progress of data innovation is an effort to encourage electronic-based administration to

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work on the nature of public administration properly and effectively. This is intended for structuring the management system and work processes in the government environment by optimizing the use of SIM. The existence of Presidential Instruction No. 3/2003 has provided support for various important fundamental steps in accordance with the obligations, capacities and specialists of the Central and Regional Governments in the implementation of MIS development starting to be implemented in 2018.

Utilization of SIM as a form of implementing public services as an effort to improve the quality of service to the public, in this case the basis of service is SIM as a response to public needs who demand and wish to process information and data in a time period that is processed quickly and provides accurate information and data. The use of SIM is needed to increase efficiency, effectiveness, transparency, and accountability of government administration, so that there is an increase in the image of public services by the government and an improvement in the increase in bureaucracy due to people who increasingly trust the government and the bureaucracy it runs.

In supporting the course of government organizations towards excellence, it is necessary to achieve an experienced data innovation authority. SIMDA Finance is an application program that can assist public authorities in handling information more effectively, precisely and productively. SIMDA also plays an important role in regional progress, one of which is government offices. In the SIMDA

application, information handling has four main tasks, namely making reports, gathering information, storing information, and transforming information. The advantages of the SIMDA application increase the cost effectiveness of business trips, because it is possible to input information anytime and anywhere on the web. SIM in government organizations is very important, for this situation regional financial administration known as SIMDA Finance application. This framework is the basic framework used in aggregating, handling information, retrieving, and storing information to transmit critical data. The motivation behind using the SIMDA application is to provide appropriate and important data to government executives and to achieve a decent level of data innovation dominance. With the presence of SIMDA, this monetary interaction makes the information process run smoothly and is currently generally used by local governments.

This research was carried out in the Regional Secretariat of Kab. Bolsel, which has utilized SIMDA Finance, has provided assistance to the Regional Secretariat in processing various financial information (data), and reporting to units/ institutions that are their superiors. District Secretariat. Bolsel has also used SIMDA since 2011. In the use of SIMDA in Kab. Bolsel, the Bolsel Regency Government received the WTP (Unqualified) predicate for 4 consecutive years in 2017, 2018, 2019 and 2020. After utilizing the SIMDA application to improve the quality of financial reporting, it is seen that the use of the SIMDA application greatly

affects the work of financial reports. The motivation for using SIMDA Finance is to convey financial reports and monetary data in an ideal, complete, precise and concise manner according to applicable guidelines and to encourage the recognition of good administration as a whole and the implementation of provincial monetary administration by providing data innovation based on the territorial monetary administration framework.

SIMDA used in the District Secretariat. Bolsel shows that there are various obstacles related to the lack of human resources and the weak capacity of human resources to manage SIMDA. Along with the increasing capital and wealth, equity responsibilities that must be carried out by the Bolsel Regency Government, the various problems in its monetary management are also increasingly diverse. The hope is that the use of SIMDA in the Regional Secretariat of Kab. Bolsel for the convenience of carrying out its monetary reporting, but in reality the Regional Secretariat of the Regency. Bolsel is still accompanied by SIMDA operators who are less thorough in checking each new account, are slow in synchronizing new accounts, so they are not immediately read by the system. In addition, the number of administrators in the District Secretariat. Bolsel is still small, while the number of work units is quite large, so that a lack of accuracy can occur.

In addition to HR issues, the accounting function in the SIMDA application at the Regional Secretariat of Kab. Bolsel has not been applied optimally. The internet network that backs up SIMDA is still weak,

meanwhile, the less sophisticated version of the computer can be seen from the lack of compatibility of the menu version and computer equipment with the SIMDA application menu. There are several problems that become obstacles to utilizing SIMDA in the District Secretariat. Bolsel has pushed for the need to address these various obstacles in various efforts, including through strengthening commitments where the joint commitment between stakeholders is still considered not strong. In addition, the development of human resource capacity both through recruitment and training is also suspected to have not been optimal. In addition, there is an assumption that so far the funds or budget for SIMDA have not increased. The existence of the above constraints, so that efforts are needed to overcome these obstacles, this reason is what encourages and makes researchers interested in researching and analyzing research with the title "Analysis of Utilization of Regional Management Information Systems (SIMDA) at the Regional Secretariat of South Bolaang Mongondow Regency".

Public Administration

The discussion about public administration in concept begins with an understanding of the meaning of the word administration which by Siagian (2014:2) defines administration as a whole process of cooperation between two or more human beings based on a certain rationality to achieve predetermined goals [1]. Simon, et al (in Syafri, 2012:14) define administration as the activities of groups of people who work together to achieve common goals [2]. Thus,

the organization can be understood as a work cycle / movement of a collection of individuals completed by at least two individuals, to achieve a common goal of achieving overall achievement.

Organization etymologically comes from English, especially organization or to administrate which means to figure out how (to make due) or to move (to coordinate). Nurharpani (2020:9) states that the organization is a cooperative movement in achieving a predetermined goal [3]. Organizations cannot be separated from everyday life because humans are social creatures who cannot work alone and need other people to achieve their goals. So, in order to achieve the pre-determined goals, it is important to have the capacity and inspiration to encourage individuals and oneself to perform and drive administrative associations.

Silalahi (2013:5-7) explains that organizational thinking from a strict perspective is an orderly collection and recording of information and data which is entirely aimed at providing data and making it easier to recover everything as a whole and according to one another. So the organization is more narrowly called regulatory work (clerical work, office work). While the organization from a broad perspective is really related to fun exercises carried out by people or individual associations, so that the ideal goal is achieved [4].

Litchfield public administration (in Syafri, 2012:14) as an investigation of how various government offices are coordinated, equipped with manpower, financed,

mobilized, and driven [2]. Thus, it can be interpreted that policy management is cooperation carried out by people or with foundations in carrying out government tasks in handling public needs adequately and productively. Public administration is an organization or exercise in the field of state. Siagian (2014:7) characterizes it as every movement completed by the government authorities of a nation in achieving the goals of the state [1]. The assessment reveals that policy implementation is a worrying cycle of exercises being carried out by the apparatus (State Civil Apparatus) to achieve undefined state goals depending on the related approach.

Rosenbloom cited by Pasolong (2014: 8), shows that public administration is the use of hypotheses and cycles of councils, government and legal issues to fulfill the wishes of public authorities in the administration, heads, related to administrative and administrative capacities to the local area as a whole overall or to some extent [5]. Policy implementation is held to offer this type of public assistance and the benefits can be felt by the local area then the public authority further develops impressive skills, applies productivity and survival procedures, and is more beneficial to the public authority when it can develop the area, so it is very likely that policy management offends a cycle driven by several variables, particularly exercises, collaboration completed by a collection of individuals or foundations in carrying out government obligations in addressing community needs properly and correctly.

Public service

Zeithaml and Bitner as quoted by Hurriyati (2015:28) that services are all economic activities with outputs other than products in the physical sense, consumed and produced at the same time, providing added value and in principle intangible for the first buyer [6]. In this way it tends to be explained that the services provided by public authorities to regions are different activities aimed at addressing regional needs for labor and products, types of public services in terms of services, for example, welfare services, school services, family allowances, and authoritative services.

Service is an activity carried out to address the problems of other people (buyers, clients, visitors, patients, travelers and others) at a level of fulfillment that must be felt by the individual serving and the person being served. According to Ndraha (in Rachman, et al, 2019:51) service in organizations is administration in feelings of action. In this way, the organization exists in any state structure or style, be it extremist, tyrannical, or voice-based (items) and results (benefits)” [7]. Everyone needs service, it can even be said that help cannot be separated from human existence. The services provided must be in accordance with the needs of the community in general, because service is a fulfillment arrangement for the region or society in general. Public comes from English, especially open which means general, local area, country (Sinambela, 2018:5) [8].

In addition, Lonsdale (in Mulyadi, 2018:189) characterizes public services as

everything that is provided by public authorities or private areas on the grounds that in general individuals cannot solve their own problems apart from all to fulfill social governance. assistance from all regions [9]. Moenir (in Yusran, et al, 2021:13) reveals that public services are: The choice to support is inclusive and applies to anyone with an interest in that right and to any association whose work offers this type of assistance [10]. UU no. 25/2009 on Public Services. According to the law, public service is an action or series of activities in order to meet the needs of the community in accordance with legal guidelines for every resident and administration [11].

Ratminto and Winarsih (2013:5) argue that public services can be characterized as all types of services, both as labor and products, which at the basic level are obligations and are carried out by government organizations at the central, provincial and State-Owned Enterprises as an effort to address regional problems as well as in implementing regulatory arrangements [12]. Harsono (2019:21-22) argues that the substance of public services is always related to movements carried out by individuals or groups of individuals or certain organizations to provide assistance and comfort to regions to achieve certain goals [13]. Public assistance is becoming increasingly important because it always intersects with people who have various interests and goals. Therefore, the establishment of public assistance can be carried out by public authorities or by non-government. Assuming the public authorities are administrative associations that are

openly benefited, then, at that time, the governing associations of public authorities were the main associations related to public services. As far as government agencies offer any type of assistance, the main thing is how to provide assistance and accommodation to the regions to address their problems and interests. Moreover, if it is associated with policy implementation, service is the nature of the administration by civil servants to the regions.

Information Technology

The word Information Technology comes from the word Information Technology. Basically, data innovation comes from two words, namely innovation and data. In reference to the words PC and data innovation, Technology is characterized as a special capacity that relies on definite information and in view of a specific cycle. Technology is the study of how to apply science to exploit nature for human assistance and solace (Jack, in Himmah and Azisi, 2019:124). Information Technology can be characterized as a mix of PC innovation and broadcast communication with various advances such as equipment, programming, data collection, network innovation, and other mechanical devices. In addition, data innovation is used to provide data to clients regarding directions (Himmah and Azisi, 2019:124) [14].

The term from the root word 'technology' comes from the Greek 'tekhne', while 'logi' comes from the Greek 'logia/logos' . 'Teknologia' is defined as 'efficient medicine'. Innovation is not just a discipline or science that is done alone. It is

also a group of frameworks, cycles or strategies that have been created to play many exercises better or more effectively. An important part of innovation is first, innovation is a variety of information that is constantly changing and evolving. Significant theoretical source that could have an effect between progress and disillusionment for some associations. Second, Technology is a strategy that deals with obtaining, creating, implementing and utilizing a framework that plans to address problems. The essential reason for its existence is ease of use or convenience. Third, Technology is a framework created to meet certain needs. The core of the innovation framework is the cycle of change (Baker in Fahrizandi, 2020:66) [15].

Information Technology is one of the many instruments leaders use to manage change. For this situation the planned change is the adjustment of an association, where data innovation is also one that forms the framework that will be used to assist business processes within an association (Laudon and Laudon, in Hanafiah and Junaedi, 2020:34-35) [16]. Understanding data innovation is a term to characterize everything or mechanical equipment that can make it easier for someone to create, change, store, or even share data with each other (Destiana, 2019:192) [17]. MIS is a framework formed based on the utilization of data innovation. Basically, it doesn't just cover the tangible things, like PCs and printers, but it also covers things that aren't very visible, particularly programming. In the end, the principle part of Information Technology is

information, (equipment), (programming), network gadgets (netware), and individuals (brainware) (Rusdiana, Irfan & Irfan in Simarmata, 2020:4) [18]. As pointed out by Rahayu and Makinto (in Abdillah, et al, 2020:57) that Information Technology is a set of interrelated parts as far as collecting, handling, storing, and disseminating data and information in making choices and checking in an association [19].

Bahar, et al (2021:23) describe Information Technology as a review, planning, implementation, progress, support or implementation of data frameworks, especially on PC devices and programming applications (Information Technology Association of America). Data innovation uses PC electronics and programming to securely convert, store, process, secure, transmit and retrieve data. Data innovation is not only used in the workplace of the organization, but on the other hand it is applied in the workplace of government authorities. Data innovation is taking an important part in the further development of administration in public areas and has an impact on the presentation of government offices [20].

SIMDA

SIMDA is a framework that is used to become a financial governance tool by utilizing fast and precise data innovation. SIMDA is a framework used to conduct monetary administration that relies on data innovation that can assist the government in delivering monetary data that is applicable, fast, precise, complete and can be confirmed (Suci, 2021:12) [21]. SIMDA Finance is an

application program that plans to assist Local Governments in supervising regional accounts, with this application Local Governments can complete regional financial administration on a regular basis, SIMDA can also handle assistance in the most common way of implementing planning based on the Regional Revenue and Expenditure Budget (APBD). One of the efforts to meet data needs quickly, definitively, complete, precise, and integrated to assist the organizational process of public authorities (Pramesti and Widiyanto, 2020:130) [22].

SIMDA Finance is an application program aimed at assisting LGs in managing their local funds. With this application, local governments can coordinate regional monetary administration, from planning, organizing to bookkeeping and detailing.

The advantages and benefits of SIMDA according to Suci (2021:13-14) are [21]:

1. This SIMDA application design is in accordance with the regional monetary administration data SIM in accordance with applicable laws and guidelines.
2. This SIMDA application has been coordinated and can be utilized in monetary administration by utilizing innovations from the readiness of spending plans and the implementation of financial plans, and monetary responsibility is carried out in both SKPKD and SKPD which enjoy the main benefits of guaranteed exchange rate control, as well as being proficient in contributing to the exchange of information. so it doesn't take much time.

time, effort and cost, third, fast, precise and productive in creating funds.

3. Possess capable assets both in terms of bookkeeping and checking of information, dominance in territorial monetary administration and proper engagement with local monetary administrations.
4. The suitability of maintenance, change of events and refinement of SIMDA is still in the stage of refinement and increase in use after the best monetary administration exercises, adjustments to the guidelines given later, support to local governments who use them.
5. Easy to use with basic elements, simple and easy to learn.
6. The advantages of SIMDA Finance are very useful in overseeing regional funds, from planning to announcements. SIMDA Finance also reduces the risk of spending plan errors and also speeds up the introduction of budget summaries. The SIMDA Finance application can generate financial reports directly in contrast to the manual handling of budget summaries. This is because the SIMDA Finance application currently utilizes data innovation, so that the preparation of budget reports does not have to go through the process of re-contribution of numbers from past records or moving from one book to the next which requires a lot of time and high accuracy (Pramesti and Widiyanto, 2020:135) [22].

Utilization of SIMDA in the Regional Secretariat of Kab. Bolsel

1. Various obstacles to using SIMDA

In its use, SIMDA does not run according to 100% from time to time, on the grounds that there are several obstacles in its implementation, making the use of the SIMDA Finance application not working properly. Meanwhile, according to BPKP (in Pratama, 2017:165), there are several inhibiting factors that are still an obstacle in the use of SIMDA in various regions in Indonesia, including [23]:

a. Human Resources

HR is one of the important elements that make up the reasons for using SIMDA properly, so that the quality and number of HR itself is also an important component that must be considered. HR in the use of SIMDA is the group that takes care of SIMDA. This can be seen from the school level, the SIMDA implementing group, which prioritizes PC majors, so that registration is carried out more in accordance with the number of needs and the level of training that is directly related to PC-based programs.

According to Suci (2021:3) the problem that causes disappointment in SIMDA is the lack of understanding of Human Resources on SIMDA. Assuming that the result is a lack of understanding, it will result in a delay in the time spent on recording, providing information, classes and numbers by SIMDA administrators [21].

b. Technology

Support for the use of monetary SIMDA will also run as expected with

the assumption that it is supported by adequate innovation, because in the use of SIMDA itself special problems sometimes arise that often occur regardless of human error itself. The main thing to do is to know the kinds of special issues that often arise. As Suci (2021:4) points out, there are problems with programming and organization assuming the consequences of these errors will take the organization too long during which time is spent gathering and sorting information [21].

c. Infrastructure

A satisfactory foundation is an important part of using the SIMDA program, so the framework must be very adequate so that its implementation can run as expected. The framework that supports the use of SIMDA must be seen from the number of PCs and PCs that help run the SIMDA Finance application program, as well as assistance for the number of existing wifi.

2. Various efforts to deal with obstacles to utilizing SIMDA

In the use of SIMDA there are several efforts that must be made so that its implementation goes as expected, including (Pratama, 2017:167) [23]:

1. Commitment

Pioneering responsibilities in the use of SIMDA have been running since the public authority guidelines emerged. With the use of SIMDA, it is expected to be able to make regional financial reports that are more original

and in accordance with the sources of information and results. Thus, the SIMDA application can help simplify financial administration because the SIMDA framework that is coordinated directly and online can facilitate supervision.

According to Suci (2021:4) responsibilities from outside parties and BPKAD as well as the option to work together as an application improvement group are expected to overcome obstacles in the use of SIMDA [21].

Administrative responsibilities must be dynamic in naming data and interaction of improving the framework for making other administrative reports for it is important for superiors and organizational pioneers to be more refined, considering that the SIMDA recording process faces a work imperative and needs more consideration in creating a framework, following framework, providing offices and foundations and instructing representative capacity.

2. Human Resources Capacity

In the use of SIMDA requires Human Resources who control government bookkeeping, public authorities need to really foster human resources that regulate government bookkeeping. HR must be fulfilled considering that in terms of number and capacity, they can understand the use of SIMDA, this can be shown from the educational basis of SIMDA supervisors who know enough

about IT and bookkeeping. In order for Human Resources to have these capabilities, it is important to provide information about SIMDA by participating in several trainings.

As Suci (2021:4) points out, an increase in the limits of human assets is to lead occasional projects for workers and provide fresh preparation to summarize the principles of representative capabilities in the activities of this framework [21].

3. Fund

Maintenance reserves are planned for support, specifically among others, maintenance related reports, office hardware support, PC support, two applications and web network maintenance framework. It is hoped that the recognition of the expenditure plan will not interfere with efforts to further develop the implementation and framework that upholds the implementation of SIMDA.

RESEARCH METHODS

This study employed a descriptive qualitative approach to explore non-quantifiable phenomena regarding the implementation of SIMDA at the Regional Secretariat of Bolaang Mongondow Selatan Regency. Data were gathered through in-depth interviews, field observations, and documentation studies to ensure a comprehensive understanding of the subject matter. The data analysis followed an interactive model, comprising data reduction, data display, and conclusion drawing or

verification. To ensure the credibility and trustworthiness of the findings, the researcher applied the triangulation technique by cross-referencing information obtained from interviews with observational data and administrative documents.

RESEARCH RESULTS

Various obstacles in utilizing SIMDA in the District Secretariat Bolsel

1. Human Resource (HR)

Data on human resources as an obstacle in utilizing SIMDA in the Regional Secretariat of Kab. Bolsel was obtained through an interview with SIMDA operator Yuliana Baguna (YB) who also serves as Expenditure Treasurer as follows:

"The number of HR managers who manage SIMDA Finance is not sufficient, the number of managers or employees is still very lacking. So far there is no special operator. I myself double as treasurer. Like that, the situation is still lacking" (YB Interview Transcript, 9 November 2021).

Furthermore, based on an interview with the Head of the Finance Subdivision, Ines Pangestuning (IP), the following information was obtained:

"Our Financial SIMDA operator is not a computer operator specifically assigned to operate SIMDA. So the operator now has dual duties, as operator SIMDA, as well as treasurer." (IP Interview Transcript, 10 November 2021).

Number of HR management SIMDA Finance in the Regional Secretariat of Kab. Bolsel is not sufficient. Based on the

staffing data of the Regional Secretariat of the Regency. Bolsel stated that the number of HR/ ASN in the Regional Secretariat as of 31 December 2020 were 47 men (61.84%) and 29 people (38.16%) women. According to the researcher's observations, the number of SIMDA managers was still less than the volume of work to be completed. . For example, from 76 ASN, for the management user function that helps administrators (Section Head) only 1 ASN is appointed to access all SIMDA Finance menus who can add, reduce and change databases , as well as be responsible for the Financial SIMDA. Based on the needs of the SIMDA Finance administrator, the Regional Secretariat of the Regency. Bolsel in 2021 that it takes 2 management users to handle this function, but there is only 1 person.

Human resources in operating SIMDA or operators are also still lacking. Operators in the planning function only consist of 1 person who can access data entry in the form of general data, Strategic Plan and Renja SKPD. Meanwhile, in the 2021 Operator HR Needs Analysis, 4 users or user operators are needed for budgeting, administration, treasurer, bookkeeping.

Table 1. HR ASN Secretariat District Bolsel, namely:

Education	(%)
S2	(3.95%)
S1	(47.37%)
Diploma	(14.47%)
High school	26 people (34.21%)
Amount	76 people

The education level of HR is only 1 person who has a Bachelor of Computer

science which incidentally becomes a necessity in the use of SIMDA at the Regional Secretariat of Kab. Bolsel . Utilization of SIMDA in the Regional Secretariat of Kab. Bolsel is constrained by various obstacles regarding the lack of human resources and the weak human resource capacity to manage SIMDA. Along with the increasing capital and wealth, equity responsibilities that must be carried out by the Bolsel Regency Government, the various problems in its monetary management are also increasingly diverse.

The hope is that SIMDA used in the Regional Secretariat of Kab. Bolsel can provide convenience to carry out the financial reporting process. But actually in the District Secretariat. Bolsel is still accompanied by SIMDA operators who are less thorough in checking each new account, are slow in synchronizing new accounts, so they are not immediately read by the system. In addition, the number of administrators in the District Secretariat. Bolsel is still small, while the number of work units is quite large, so that a lack of accuracy can occur.

Operator work experience is still lacking. This can be seen from the operator's lack of experience in carrying out regular database backups on the SIMDA server. In addition, they lack experience in installing SIMDA access network applications, and lack of access network maintenance.

Based on the research findings, the number of SIMDA managers, especially operators, is still less than the volume of work that must be completed. Meanwhile,

HR competencies for expertise in accounting and auditing, computer science, and the ability to master business processes in regional financial governance are still lacking. Meanwhile, the education level of HR management for SIMDA is quite good when viewed from the distribution of HR based on education level. The ability and competence of the SIMDA management HR is quite good, but not yet reliable. In addition, the practical work experience of SIMDA managers is still lacking.

2. Technology

Data on technology as an obstacle in utilizing SIMDA in the Regional Secretariat of Kab. Bolsel was obtained through an interview with SIMDA operator Yuliana Baguna (YB) who also serves as Expenditure Treasurer as follows:

"Integrating SIMDA with other technologies is actually to streamline SIMDA data entry, reduce and eliminate the error rate in SIMDA input, streamline time and funding from each SKPD, in order to perfect the inputted data, so that the previous SKPD can be adapted to the existing one. now" (YB Interview Transcript, 9 November 2021).

Furthermore, based on an interview with the Head of the Finance Subdivision, Ines Pangestuning (IP), the following information was obtained:

"No, because there are still several obstacles in SIMDA services, one of which is inputting at the Regional Secretariat or assets that have a new account number if it has not been synchronized it will not be read, then

the next obstacle is in the process of making financial reports using SIMDA at the Regional Secretariat of South Bolaang Mongondow Regency when the unit is do not report through financial statements" (IP Interview Transcript, 10 November 2021).

Utilization of the accounting function in the SIMDA application at the District Secretariat. Bolsel has not been applied optimally. In this case, it can be seen that the SIMDA Finance application produces outputs, including:

- a. Budgeting, produces: Budget Implementation Document (DPA), APBD and APBD Elaboration and its amendments, and Draft APBD Elaboration, Budget Work Plan (RKA);
- b. Administration, produces: budget control forms, Deposit Certificates (STS), along with registers, Orders for Disbursement of Funds (SP2D), SPJ, Payment Orders (SPM), Requests for Payments (SPP), Letters of Provision of Funds (SPD);
- c. Accounting & Reporting, produces: Regional Regulations on Accountability and Elaboration, Financial Reports (Budget Realization Reports, Cash Flow Statements and Balance Sheets), Subsidiary Books, Ledgers, Journals.

The output of the SIMDA Finance application basically has to have integration between budgeting, administration, accounting & reporting. Based on the findings of the study, SIMDA Finance in the Regional Secretariat of Kab. Bolsel is limited to the use of software applications that do not

work online that integrates all SIMDA administration flows.

Meanwhile, the interconnectivity of technology and equipment that has not been integrated in carrying out the functions and responsibilities of SIMDA Finance in the Regional Secretariat of Kab. Bolsel seems to hamper the speed or not easy to complete SIMDA administration work efficiently and effectively. The current technology has not provided significant benefits for SIMDA services that are faster, more accurate and timely.

3. Infrastructure

Data on infrastructure as an obstacle in utilizing SIMDA in the Regional Secretariat of Kab. Bolsel was obtained through an interview with SIMDA operator Yuliana Baguna (YB) who also serves as Expenditure Treasurer as follows:

“For this infrastructure, the problem is because it is still very lacking. There is only 1 computer. If I use a personal laptop. For wifi, it often makes loading because it's only 8 mpps. Already so, the operator does not have a special room. So, the operator should have a special room so he can focus on work” (YB Interview Transcript, 9 November 2021).

Furthermore, based on an interview with the Head of the Finance Subdivision, Ines Pangestuning (IP), the following information was obtained:

“The SIMDA infrastructure is not enough to assist in managing regional finances, from budgeting to reporting, it is still hampering because it is

lacking” (IP Interview Transcript, 10 November 2021).

Computing devices and systems in the infrastructure at the Regional Secretariat of Kab. Bolsel is not yet compatible with the SIMDA computing system (less sophisticated computer version). Besides, the internet network is still weak. In addition, it can be seen that there is damage that is often experienced by hardware which greatly interferes with the operator's work in inputting SIMDA data. The components and elements of SIMDA are a set of database servers, networks and a set of laptops/computers. The number of problems encountered in each component can result in fatality to the data stored in the database. Hardware lights often turn off which hinders work, input data that doesn't have time to save when the hardware lights go out results in lost data that has been inputted. Even result in damage to other components.

Lack of computer hardware specifications can cause problems in the operation of SIMDA at the Regional Secretariat of Kab. Bolsel does not yet have a system that can back up automatically to support hardware servers. Automated backup system is actually a standardized system as support for database servers that can be activated when data is corrupted, so that it can be restored as before. In the absence of a supporting server in the use of SIMDA in the District Secretariat Bolsel raises new problems because of the difficulty to restore data.

In addition, there is no special room for SIMDA operators, so that operators

seem less focused and even not concentrating in inputting data. Operators not working in a special room seem uncomfortable with noise from other employees who use the same room as the operator. Symptoms of lack of focus experienced by operators can have an impact on SIMDA data input errors.

Wifi capacity that is used for SIMDA operations at the Regional Secretariat of Kab. Bolele low only 8 Mbps (Megabits per second). This means that the internet connection at the Regional Secretariat of Kab. Bolele is only able to transfer data up to 8 million bits per second. The capacity of the amount of data that can be transferred in a unit of time is only 8 million bits, so the internet connection becomes slow when SIMDA is operated. This is because many people and many devices are connected to the internet connection in the Regional Secretariat of Kab. Bolele.

Based on the research findings, it shows that the supporting tools for the smooth administration of SIMDA Finance are not yet complete. There is only 1 computer tool which is also used to carry out other administrative recording work. There is no special room for SIMDA operators yet. Meanwhile, the Wifi capacity is low at only 8 Mbps.

Various efforts to overcome obstacles in utilizing SIMDA at the Regional Secretariat of Kab. Bolele

1. Commitment

Data on commitment as an effort to overcome obstacles in utilizing SIMDA in the Regional Secretariat of Kab. Bolele was obtained through an interview with SIMDA operator Yuliana Baguna (YB)

who also serves as Expenditure Treasurer as follows:

“Yes, because SIMDA is an agency that manages regional finances from the preparation of the budget to the submission of reports. There are several financial reports in the accounting field that can be used by SIMDA finance, including reports on budget realization, reports on changes in excess budget balances, cash flow reports, reports on changes in equity. So there is application support and funding as a form of commitment from the leadership” (YB Interview Transcript, 9 November 2021).

Furthermore, based on an interview with the Head of the Finance Subdivision, Ines Pangestuning (IP), the following information was obtained:

“Yes, there are Regional Leaders or the Regional Secretariat of the South Bolaang Mongondow Regency who gave a positive response to support the implementation of this SIMDA, so that it can run more effectively and efficiently and still maintain the principles outlined for SIMDA needs. Yes, the leadership of the southern Bolaang Mongondow district has carried out various routine programs for HR, there is technical guidance so that HR has equal qualification standards for SIMDA management, and there is also special training and studies conducted for the benefits and objectives of SIMDA” (IP Interview Transcript, 10 November 2021).

Based on an interview with the Equipment Subdivision Staff, Firman

Makalalag (FM) obtained the following information:

“Efforts are being made by the South Bolaang Mongondow Regency Government, namely by assisting the Regional Secretariat in the development and application of the SIM in the monetary sector and work results for the best management as well as optimally controlling information and transactions. SIMDA is equipped with a database on the state of Bolsel Regency integrally covering monetary aspects, regional performance and assets, governance of regional employees and public services which can be used to assess the work of the Regional Government, as well as provide comprehensive, accurate and precise information for local government management” (FM Interview Transcript, 11 November 2021).

Based on the research findings, the leadership allocates a number of budgets for the administration of SIMDA Finance, but has not formed a Financial SIMDA Management Task Force . District Secretariat. Bolsel has carried out the construction of new building infrastructure, but there is no room to support creating a conducive environment for developing SIMDA (such as the absence of a clear operator room). Meanwhile, the head of the District Secretariat. Bolsel has socialized the use of SIMDA, but it is still incidental. Efforts are being made to strengthen the commitment to the use of SIMDA, namely through the addition of the budget for the Bimtek SIMDA in 2022.

2. Human Resource Capacity

Data on human resource capacity as an effort to overcome obstacles in utilizing SIMDA in the Regional Secretariat of Kab. Bolsel was obtained through an interview with SIMDA operator Yuliana Baguna (YB) who also serves as Expenditure Treasurer as follows:

“Efforts are needed in managing SIMDA with training, education to improve work, coaching, opportunities for every manager (employee) to channel their ideas and ideas, as well as awards for managers (employees) who have specific achievements that do not yet exist” (Trascript) YB interview, 9 November 2021).

Furthermore, based on an interview with the Head of the Finance Subdivision, Ines Pangestuning (IP), the following information was obtained:

“HR is developed by including them in training where the aim is to make adjustments to the requirements or qualification requirements in carrying out current or future work” (IP Interview Transcript, 10 November 2021).

Based on an interview with the Equipment Subdivision Staff, Firman Makalalag (FM) obtained the following information:

“What needs to be done is to build the quality and capacity of human resources by building a good and quality education system, in my opinion, yes, then by strengthening the role of religion, it is also necessary, the last one is to increase the capability of human resources by enrolling them in

training education" (FM Interview Transcript, 11 November 2021).

Based on the research findings, there are no efforts to develop HR capacity through job analysis for HR recruitment for SIMDA managers. As for efforts to develop human resource capacity through education and training, namely through the SIMDA Bimtek and Regional Financial Governance. Meanwhile, efforts are being made to strengthen the capacity of human resources, namely conducting 3 times a year Bimtek and allocating contribution funds and official travel for Bimtek.

3. Fund

Data on funds as an effort to overcome obstacles in utilizing SIMDA at the Regional Secretariat of Kab. Bolsel was obtained through an interview with SIMDA operator Yuliana Baguna (YB) who also serves as Expenditure Treasurer as follows:

"Availability of resources is related to financial resources which is an important part in establishing the Regional Secretariat and developing and continuing the use of this SIMDA" (YB Interview Transcript, 9 November 2021).

Furthermore, based on an interview with the Head of the Finance Subdivision, Ines Pangestuning (IP), the following information was obtained:

"The allocation of maintenance funds is part of the realization in the use of funds that are adjusted to priorities in terms of usability and maintaining the functionality of the Regional Secretariat's equipment and minimizing its damage, starting from maintaining operator safety, efficiency,

and saving time too I think" (IP Interview Transcript, 10 November 2021).

Based on an interview with the Equipment Subdivision Staff, Firman Makalalag (FM) obtained the following information:

"In increasing the maintenance of SIMDA funds, it is necessary to continuously improve this system. I think it was budgeted" (FM Interview Transcript, 11 November 2021).

Based on the research findings, it shows that there are sufficient funding resources for the implementation of information technology initiatives, especially funds for Bimtek, namely the contribution fund of Rp. 3,000,000,- per person where in 1 year there are 8 people = 24, 000,000,-and official travel funds for 8 people in total is Rp. 58.800.000,- so for the budget absorbed in 2021 it is Rp. 82.800.000,-. The allocation of maintenance funds, including for Bimtek, rose 50 percent for 2022. Meanwhile, efforts were made to increase SIMDA maintenance funds, namely through the allocation of activity funds in the Secretariat's budget.

DISCUSSION

Various obstacles in utilizing SIMDA in the District Secretariat Bolsel

1. Human Resource (HR)

The results of the study can be seen that the constraints in the aspect of HR in the Regional Secretariat of Kab. Bolsel is the lack of human resources managing the Regional Financial Management

Information System (SIMDA), especially operators, which is only 1 person compared to the volume of work that must be completed. The number of human resources who have competence and master business processes, accounting & auditing science, especially computer science is still lacking. In addition, the capabilities and competencies of SIMDA managers are not yet reliable in completing work accurately. Practical work experience of SIMDA managers is also lacking.

This study provides results that are relevant to the Pratama research (2017) which confirms that SIMDA has speed, accuracy and timeliness, so to see if SIMDA can be put to good use, this can be seen in the achievement of results after SIMDA is implemented. Monetary

SIMDA provides convenience in preparing monetary reporting activities where management officers record and input data in the computing process, although the obstacle is human resources [23].

The crucial factor for the successful use of SIMDA is human resources in the Regional Secretariat of Kab. Bolsel itself. Therefore, the number and capacity of human resources should be a priority concern. HR is a working group that manages SIMDA in the District Secretariat Bolsel. The educational level of the working group implementing SIMDA utilization in the work group should ideally have a computer major of expertise. Thus, the selection and

recruitment of HR is based on an analysis of job requirements and the linear level of education with the basis of the discipline being the computer field. As research by Dewi & Mariska (2018), employees who already understand the meaning of SIMDA Finance who can operate the SIMDA Finance application correctly, then they can complete financial reports and SPJ on time [24].

In accordance with Suci's view (2021:3) that the problem that causes failure in SIMDA is the lack of understanding of HR on SIMDA. If so, the lack of understanding of HR (operators) on SIMDA prevents these HR from systematizing recording, inputting data, categorizing and compiling numbers in SIMDA at the District Secretariat Bolsel.

HR management SIMDA is HR in the Regional Secretariat of Kab. Bolsel which carries out the SIMDA administration function and develops the Regional Secretariat. According to the researcher, HR in the Regional Secretariat of Kab. Bolsel was developed through a program to increase the number of employees by recruiting permanent employees through the selection of Civil Servants and non-permanent employees through the recruitment of contract workers, as well as increasing education through scholarships for further studies and increasing training by sending human resources to the Regional Secretariat of the Regency. Bolsel follows technical and functional training on an ongoing basis.

Recruitment, evaluation and assignment of HR managers of SIMDA especially operators can be done better through a uniform, efficient and coordinated mechanism. Head of the District Secretariat. Bolsel must provide opportunities for HR to learn to develop their personality and professionalism through the opportunity to obtain continuous education and training to maintain or improve their skills and knowledge. Technical education and training are programs that can be utilized in the context of increasing the professionalism of human resources in organizations.

In theory, the progress of the Regional Secretariat of Kab. Bolsel is very dependent on the human resources in it. The ability of the apparatus plays an important role and determines the implementation of work (Moenir, 2008:116; Achmad, 2010:193) [25, 26]. The availability of human resources encourages the progress of the organization in carrying out its task functions, while increasing the qualifications of the education level is a process that is integrated with the process of increasing human resources itself (Rivai, 2003:23) [27].

HR is an element of the District Secretariat. Bolsel, which is very important, has become one of the main pillars as well as driving the wheels of the Regional Secretariat of the Regency. Bolsel in an effort to realize its vision and mission. Therefore, in order to be able to

contribute optimally to realizing the organization's mission in order to realize the vision, it is necessary to ensure that human resources are managed as well as possible through planning and recruitment as needed, providing education and training that are closely related to the work being carried out.

2. Technology

The results of the study can be seen that the obstacles in the technology aspect of SIMDA in the Regional Secretariat of Kab. Bolsel is SIMDA Finance is limited to the use of software applications that do not work online that integrates all SIMDA administration flows. In addition, the interconnectivity of technology and equipment that has not been integrated in carrying out SIMDA functions and responsibilities hampers the ease of completing SIMDA administration tasks effectively and efficiently. The current technology has not provided significant benefits for the timeliness, speed and accuracy of SIMDA services.

This study provides results that are relevant to the Pratama research (2017) which confirms that SIMDA has speed, accuracy and timeliness, so to see if SIMDA can be put to good use, this can be seen in the achievement of results after SIMDA is implemented. Monetary SIMDA provides convenience in preparing monetary reporting activities where management officers record and input data in the computing process, although the obstacle is technology [23].

Support for the use of SIMDA in the District Secretariat. Bolsel will also run smoothly if it is supported by adequate technology, because the use of SIMDA in the Regional Secretariat of Kab. Bolsel is still often accompanied by technical problems such as HR errors in recording and inputting. Various technical problems that arise must still be sought for anticipatory solutions by identifying and knowing what these technical problems are, where the source of the problem is, and how to anticipate them. In accordance with what was stated by Suci (2021:4), the existence of constraints on the network and hardware results in loading the network and data categories for too long [21]. According to the researcher, the increase in the use of SIMDA in the Regional Secretariat of Kab. Bolsel is carried out by utilizing the digitization of the SIMDA administration process in an integrated manner, making it more efficient. Therefore, the researcher believes that the need for an integrated SIMDA is very urgent for the District Secretariat Bolsel.

Theoretically, the interconnectivity of the equipment used by employees in carrying out their functions and responsibilities provides convenience, and makes employees closer to completing administrative work efficiently and effectively. The number and quality of equipment used affect the quality of output, speed and service mechanism (Sukoco, 2007:63; Dwiyanto, 2005:146) [28, 29]. If this is the case, the researcher believes that

the modern integrated information technology-based service facilities have not been utilized, then the form of utilizing SIMDA from the Regional Secretariat of Kab. Bolsel cannot be packaged in an integrated program that has the ability to process data with speed and accuracy, saving time and money. This condition will hinder the utilization of the SIMDA of the Regional Secretariat of the Regency. Bolsel quickly and practically. Moreover, research by Muthoharoh & Nugraheni (2021) confirms that there are five usability criteria used (satisfaction, error rate, ease of remembering, efficiency, and ease of learning) as benchmarks for analyzing the level of utilization of SIMDA applications. Thus, users in the Regional Secretariat of Kab. Bolsel can find out SIMDA's weaknesses, so that repairs to the system can be carried out immediately.

The efforts of the Regional Secretariat of the District. Bolsel to improve the efficiency and effectiveness of SIMDA administration will be hampered by the ineffectiveness of the computerized system and automation of integrated SIMDA administration procedures. Even though the District Secretariat Bolsel is required to improve performance and competitiveness in order to ensure the implementation of a democratic, transparent, accountable, efficient and effective government, the assessment and reporting of local government performance based on

SIMDA is a crucial aspect to realize good governance.

3. Infrastructure

The results of the study can be seen that the obstacles in the infrastructure aspects faced in the utilization of SIMDA in the Regional Secretariat of Kab. Bolsel is a supporting tool facility for the smooth administration of SIMDA Finance such as only 1 computer unit and a special room for SIMDA operators is not yet complete. In addition, the capacity of the internet network or 8 Mbps wifi is still low.

The results of the research above are in line with Pratama's research (2017) which confirms that SIMDA has speed, accuracy and timeliness, so to see if SIMDA can be put to good use, this can be seen in the achievement of results after SIMDA is implemented. Monetary SIMDA provides convenience in preparing monetary reporting activities where management officers record and input data in the computing process, although the obstacle is infrastructure [23].

Performance support facilities (infrastructure) are related to facilities, infrastructure and technology supporting the performance of SIMDA utilization in the Regional Secretariat of Kab. Bolsel in terms of availability and usability. In accordance with what Suci (2021:4) stated, adequate infrastructure is a necessary part of utilizing SIMDA [21]. Thus, for the implementation of work in the Regional Secretariat of the Regency. Bolsel can take place without a hitch, it must be ensured that the infrastructure is

available in the required quantities and is complete. Availability of adequate infrastructure in the Regional Secretariat of Kab. Bolsel must be indicated by a sufficient number of lepto/computers and have specifications that support the SIMDA Finance application so that it can be used smoothly. In addition, the Mbps support for the number of existing wifi must also be increased, so that it does not experience loading.

Various efforts to overcome obstacles in utilizing SIMDA at the Regional Secretariat of Kab. Bolsel

1. Commitment

The results of the study can be seen that efforts to overcome obstacles in utilizing SIMDA in the Regional Secretariat of Kab. Bolsel through strengthening the leadership's commitment, namely through the addition of the budget for the Bimtek SIMDA in 2022. In this case, the leadership allocates a number of budgets for administration in the use of SIMDA at the Regency Secretariat Bolsel, but has not yet formed the SIMDA Management Task Force at the Regional Secretariat of the Regency Bolsel.

Meanwhile, there has been construction of new building infrastructure in the Regional Secretariat of Kab. Bolsel, but there is no room to support the creation of a conducive environment for developing SIMDA (such as the absence of a clear operator room). In addition, the leadership has socialized the use of SIMDA, but it is still incidental. The

efforts made to strengthen the commitment in the use of SIMDA in the Regional Secretariat of the Regency Bolsel.

Commitment from the leaders in the Regional Secretariat of Kab. Bolsel regarding the use of SIMDA has been built since a government regulation appeared. With the use of SIMDA in the District Secretariat. Bolsel hopes to provide actual and factual outputs from regional monetary reports supported by the suitability of the inputted data with the outputs. SIMDA has provided assistance that makes monetary management easier, especially easy to monitor because it is run online.

In accordance with Suci's opinion (2021:4) that external parties who provide commitment, as well as the ability to collaborate in team work in developing applications are very necessary in handling obstacles in the use of SIMDA [21]. Taking this into account, strengthening commitment requires sensitivity and awareness of superiors and the leadership of the District Secretariat. Bolsel said that so far the use of SIMDA, so it is necessary to focus attention on the development and maintenance of SIMDA, providing infrastructure and providing education to human resources. Therefore, the activities of superiors and leaders of the Regional Secretariat of Kab. Bolsel is needed to request information, develop and produce a system for managerial reporting.

2. Human Resource Capacity

The results of the study can be seen that efforts to overcome obstacles in utilizing SIMDA in the Regional Secretariat of Kab. Bolsel through the development of human resources capacity, namely conducting SIMDA Bimtek and Regional Financial Governance, as well as allocating contribution funds and official travel for the Bimtek.

In the use of SIMDA in the District Secretariat Bolsel needs human resources who are capable of mastering government accounting. Therefore, the Bolsel Regency Government must seriously plan HR in the government accounting field. Fulfilling the need for the number and quality of human resources in the Regional Secretariat of the Regency. Bolsel must be done. In this case, HR recruitment is directed to acceptance whose scientific bases are IT and accounting. In addition, so that these competencies can be possessed by HR, various trainings on SIMDA must be included.

In accordance with Suci's opinion (2021:4) that the development of HR capacity is by organizing various routine programs for HR, as well as training HR with new things regarding SIMDA [21], so that the Regional Secretariat of Kab. Bolsel obtains a uniform standard of employee qualification in the operation of SIMDA. Therefore, the District Secretariat Bolsel organizes various routine programs for HR, as well as trains HR with new things about SIMDA, so that employee qualification standards in SIMDA operation are evenly distributed.

3. Fund

The results of the study can be seen that efforts to overcome obstacles in utilizing SIMDA in the Regional Secretariat of Kab. Bolsel through funds, namely providing sufficient funds for the implementation of Bimtek, namely the contribution fund of Rp. 3,000,000,- per person where in 1 year there are 8 people = 24, 000,000,- and official travel funds for 8 people in total is Rp. 58.800.000,- so for the budget absorbed in 2021 it is Rp. 82.800.000,-. The allocation of maintenance funds, including for Bimtek, rose 50 percent for 2022. Meanwhile, efforts were made to increase SIMDA maintenance funds, namely through the allocation of activity funds in the Secretariat's budget.

Activity support funds mean money to finance all operational activities using SIMDA in the District Secretariat Bolsel. The leadership of the Regional Secretariat of the South Bolaang Mongondow Regency increased operational funds by allocating an adequate budget for the needs of SIMDA utilization. Intervention in how to arrange funding is needed, so that the budget can actually be used to fund the development of integrated SIMDA software, training for operators and managers, to the provision of hardware.

In accordance with Suci's opinion (2021:4) [21], funds in the use of SIMDA in the Regional Secretariat of Kab. Bolsel is budgeted for maintenance, which includes maintaining various monetary

report documents, maintaining office tools and equipment, maintaining internet networks and computer applications/ systems. The realization of the funds is endeavored not to interfere with various efforts to improve performance and other infrastructure that supports the use of SIMDA in the District Secretariat Bolsel.

CONCLUSION

The study identifies three primary dimensions hindering the optimal utilization of SIMDA at the Regional Secretariat of Bolaang Mongondow Selatan Regency. First, in terms of human resources, there is a notable shortage of dedicated operators, coupled with suboptimal technical proficiency which affects data accuracy. Second, from a technological perspective, the system has not yet functioned as a fully integrated management information system, limiting its operational efficiency. Third, infrastructure constraints, specifically the lack of adequate computer hardware and dedicated workstations, further impede the system's daily implementation.

To mitigate these obstacles, the Regional Secretariat has implemented several strategic measures. These include strengthening leadership commitment through the allocation of dedicated budgets for system sustainability and the procurement of necessary technological infrastructure. Furthermore, human resource capacity is being enhanced through the regular implementation of structured technical training (Bimtek). These integrated efforts are essential to ensure that SIMDA can function effectively as a backbone for regional financial and administrative management.

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