

The Effectiveness of the Application of the Institutional Flow Report System (Silabi) in the Working Unit Development of Settlement Area Gorontalo Province

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Abstract. *This study aims to obtain information about the effectiveness of the application of the treasurer report system agency (SILABI) in the environment of the Gorontalo Province residential development area. The research method uses descriptive type with a qualitative approach. Data collection techniques were carried out through interviews with a number of informants and observations and recording secondary data related to the research problem. The results of the study concluded that the application of the agency treasury report system (SILABI) within the working area of the Gorontalo Province residential development area was not optimal due to the network in the application of this system which was not yet stable so that there were often delays in reporting, in addition to the ineffective management due to the available resources who do not understand and are familiar with the SILABI system.*

Keywords: *Effectiveness; SILABI; Services*

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INTRODUCTION

The public sector in Indonesia, particularly government organizations, especially regional governments, is experiencing a period of time that demands a fairly rapid and significant change. Therefore, government performance must be measured in terms of inputs, outputs and outcomes. The purpose of measuring value for money is to measure the level of economy in resource allocation, efficiency in the use of resources and maximum results, and effectiveness in the use of resources. A system that can be integrated in a transparent and accountable manner is needed in terms of managing public sector performance.

Presidential Regulation of the Republic of Indonesia Number 29 of 2014 concerning the Performance Accountability System of Government Agencies requires every government agency to be accountable for the success / failure of implementing programs and activities that have been prepared with performance targets / targets that have been determined through the performance reports of government agencies that are compiled periodically.

Accountability is in the form of reports submitted in stages to the head of the Organizational Unit, the Minister, the Head of the Institution, and then the report on the performance accountability entity level for the performance of the state ministry or institution that has been compiled is submitted to the Minister of Finance, the Minister for National Development Planning / Head of the National Development Planning Agency and the Minister. Empowerment of the State Apparatus and Bureaucratic Reform, which is ultimately conveyed to the President as Head of

Government. This Presidential Regulation requires every government agency as an element of state administrators starting from echelon II officials and above to be accountable for the implementation of their duties and functions as well as the authority for managing resources and policies entrusted to them based on strategic planning.

The information available in agency reports can be used as material for improving / improving performance planning in the coming years and can be used as material for decision making for leaders to improve the quality of performance management within the Secretariat in order to realize Good Governance. The reporting system owned by regional apparatus organizations (OPD) is an instrument used by government agencies in fulfilling their obligations to account for the success and failure of the implementation of the organization's mission which consists of various components which are an integral part, namely strategic planning, performance planning, performance measurement and performance reporting (Nasir & Oktari, 2011).

Almost every office and government agency has used technology to control performance through applications made in the form of programs. Its use starts from merely processing administrative data, public services, processing and documenting population data, planning, statistics, decision making.

Seeing the current situation, the government's financial reports in recent years, many agencies both at the ministerial level and at the district / city level received an unqualified opinion from the Supreme Audit Agency (BPK). This indicates that the overall government financial report has been presented in accordance with government accounting standards (SAP). However, this report cannot be concluded as free from corruption or fraud. Mrs. Sri Mulyani (the current Minister of Finance) stated that various forms of fraud in the use of the budget that resulted in state losses would only appear if the BPK conducted a special audit. Because the financial statements audited by BPK are not comprehensive. However, the audit that is carried out only assesses the conformity of its presentation with accounting standards, compliance with regulations and the internal control system.

Therefore, accountability is important because it is an obligation to convey accountability or to answer or explain the performance and actions of a person / legal entity / collective leader of an organization to parties who have the right or authority to ask for information on accountability (Yulianti, 2015).

Based on the PANRB Ministerial Regulation Number 12 of 2016, which is an updating of the previous PAN RB Ministerial Regulation Number 20 of 2013 concerning the Evaluation of the Performance Accountability of Government Agencies, it states that the evaluation carried out by the PANRB Ministry is an evaluation of the Performance Accountability System of Government Agencies. The Government Agency Performance Accountability System (SAKIP) is actually an adoption of Performance Management which is usually applied in the private sector, but because the object is Government Agencies, it is modified to SAKIP. But in the end, the goal is the same, namely how the agency can improve performance and be more result-oriented. The cycle is not much different, starting from Planning, Measuring, Reporting and Monitoring, from the four cycles, LAKIP is only one part of the evaluation object, namely performance reporting.

Performance Accountability Evaluation is carried out to produce the Performance Accountability Value of each government agency, which is contained in the Evaluation Result Report. This value illustrates the level of performance accountability in each agency, which reflects the extent to which the agency's ability to account for the results (results / outcomes) obtained for the use of state money.

Financial reports are generated through the Agency Accounting System (SAI), which is a series of manual and computerized procedures ranging from data collection, recording and summarizing to reporting on financial position and financial operations at the State Ministry / Institution. Furthermore, the Agency Financial Accounting and Reporting System (SAI) is

implemented by state ministries / agencies (K / L). K / L performs data processing to produce financial reports.

SAI is a procedure in the accounting cycle carried out in the K / L scope which in its implementation processes financial transactions, goods, and other transactions to produce Financial Statements that can be useful for Financial Statement users. In the framework of implementing SAI, the following elements are required, Source document / form; Journal; Ledger; Helper book; The SAI report will run well, if in an organization as a unit that carries out the accounting process and at the same time requires the resulting information, it can coordinate the elements into one unit which is carried out by the Accounting and Financial Reporting Unit for that reason, then to implement SAI, K / L harus to establish an Accounting Unit and Financial Reporting Agency in accordance with the organizational hierarchy with the aim that the accounting process can run well.

This financial reporting is of course closely related to the existence of the Treasurer in the organization because it is the person appointed to receive, store, deposit / pay, administer and account for State Revenue money for State Expenditures in the context of implementing the State Budget in the Ministry / Institution Work Unit. The treasurer plays a role in the framework of administration and accountability by organizing books and Accountability Reports (LPJ). The SILABI application (Agency Treasurer Report System) is a tool that the treasurer has been waiting for to facilitate the implementation of one of his duties.

In the Regulation of the Director General of Treasury Number: PER 03 / PB / 2014 concerning technical instructions for administration, bookkeeping, and accountability of treasurers in the work unit managing the state revenue and expenditure budget as well as verification of treasurer accountability reports. Bookkeeping of all revenues and expenditures is carried out with an application made and built by the Ministry of Finance cq the Directorate General of Treasury.

Therefore, the Director General of the Treasury released a treasurer bookkeeping application called the Agency Treasury Report System (SILABI). Actually, the operation flow of the SILABI application is the same as the flow in manual bookkeeping. But because it was new and many satker treasurers were not familiar with the SILABI application, many treasurers complained about the difficulties in operating the SILABI application.

The use of the SILABI Application will be carried out simultaneously throughout Indonesia no later than July 2014 LPJ Treasurer (submission of LPJ to KPPN in August 2014) and for satker who do not implement it will be subject to sanctions as regulated in PMK 162 / PMK.05 / 2013.

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The spending treasurer at the Ministry / Institution work unit maintains the bookkeeping records mostly done manually (not yet based on database) even though it is done with a computer with an automatic computerized system. This is very troublesome for the task of the treasurer who is required to be fast, precise, accurate and transparent in reporting. Therefore, the presence of the SILABI application as a Treasurer Bookkeeping application is a great hope for the treasurer to facilitate the implementation of administrative tasks and financial accountability.

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It is interesting to see the effectiveness of the Agency Treasury Report System application (SILABI), in the Gorontalo Province Residential Area Development Work Unit, which in five years has used the Agency Treasury Report System application (SILABI) but from the results of initial observations the authors note that there are a number of problems in the operation of SILABI. This includes the application of syllabi which is still experiencing system failure, especially in terms of data storage, the system must always be updated.

The network of the State Treasury and Budget System (SPAN) is sometimes unstable where the network is from the center, while SPAN is needed to see the SP2D (Fund Disbursement Order) that has been issued as a condition for funds to be disbursed at the bank. The entry limit is on 1-10 if the official of the Work Unit at the Gorontalo State Treasury and Implementation Office (KPPN) is not present, it will have implications for the disbursement of funds to the treasurer.

Several previous studies related to the research that the author conducted have been researched by several previous researchers, for example the first research conducted by Mulalinda, & Tangkuman, (2014). Effectiveness of the Implementation of Fixed Asset Accounting Systems and Procedures at the Regional Revenue, Financial and Asset Management Office of Sitaro Regency. Furthermore, research conducted by Dwi Irfianto, (2013). The Effectiveness of the Regional Financial Management Information System (SIPKD) in Gresik Regency. The third research conducted by Astuti, I. D. (2015). The Effectiveness of the Agency Treasurer Report System Application (Silabi) Used by Treasurers for Expenditure of Government Funds at the Directorate of Finance, Gadjah Mada University.

From some of these studies related to financial reports using the same application as research that will be carried out later, the difference from several previous studies is more in the locus, methods and concepts / theories used to measure the level of effectiveness of implementing some of these applications. So this research is expected to produce research results that can add to the repertoire of knowledge and understanding related to application-based financial reporting.

METHODS

This study uses a qualitative approach with descriptive research type because the aim is to reveal and describe facts about the effectiveness of the agency treasury report system application (SILABI) in the work unit for the development of residential areas in Gorontalo Province.

The data sources in this study were primary and secondary data. Primary data was taken from several people who became informants and key informants, namely the Head of the Gorontalo Province Residential Area Development Work Unit; The Commitment Officer of the Gorontalo Province Settlement Area Development Satker; Treasurer of the PPSPM Gorontalo Residential Area Development Work Unit; Settlement Area Development Financial Administrator; Finance staff, all of which number 8 people. Furthermore, secondary data is obtained from searching documents related to research needs such as journal articles, proceeding articles, books, documents of applicable laws and regulations.

The data collection techniques carried out were interviews, observation and documentation in the field. Data analysis was carried out by qualitative descriptive analysis with several stages, namely data reduction, data display and data verification.

RESULTS AND DISCUSSION

In essence, SILABI is an Agency Treasurer Reporting System is a treasurer bookkeeping application that has just been published by the Director General of Treasury to assist the treasurer in making bookkeeping consisting of BKU and several assistant books as well as LPJ for spending treasurers (including actually the revenue treasurer).

Most of the Spending Treasurers in Ministry / Institution work units still maintain their bookkeeping records manually (not database-based). This is very inconvenient for the task of the treasurer who is required to be fast, timely, accurate, and transparent in reporting. Based on these

conditions, the Directorate General of the Treasury launched a Treasury Bookkeeping application called the Agency Treasury Report System (SILABI) to facilitate the treasurer duties.

SILABI is a treasurer bookkeeping application designed to facilitate the implementation of administrative duties and accountability of treasurers. SILABI also functions as a means of control between related agencies and the State Treasury Service Office (KPPN) as a channel for funds from the central government to related government agencies. In addition, SILABI can also produce fast and transparent financial reports. In accordance with the instance whether it requires this application or not. The role and function of this application in the era of globalization is very crucial and strategic. The management paradigm must be effective.

The research discussed is Application Effectiveness. Effectiveness within the scope of an organization is not a very simple matter. Because effectiveness can be studied from various points of view and depends on who is judging, and interpret it. The level of effectiveness can also be measured by comparing the predetermined plans with the tangible results that have been realized. However, if the efforts or results and actions taken are not appropriate, causing the goal not to be achieved or the expected target, it is said to be ineffective.

Organizational success can be measured by how the level of effectiveness of a program or activity carried out. The extent to which the organization carries out all main tasks or achieves all of its goals. The effectiveness of the program can be formulated as the level of the realization of the objectives which shows the extent to which the program objectives have been set.

To see scientific studies, regarding the effectiveness of the agency treasurer report system application (SILABI) in the work unit for the development of residential areas in Gorontalo Province, a theoretical approach is needed, for that the theory used by researchers comes from Indicators of Effectiveness According to Kumorotomo (1996) to see the effectiveness of a program, can be seen through 4 indicators, namely: Efficiency, Purpose, Fairness and Responsiveness which are described based on the research results and concluded in the following discussion:

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1. Efficiency

Efficiency is a measure of the success of the SILABI application based on the resources desired by a particular organization. Applications are said to be efficient if there are improvements in the process, examples of these applications are easier and needed or cheaper. Application

SILABI will be more efficient if the plan to use the input with the realized use can be compared, meaning that there is a comparison between input and output. The SILABI application must be successful in order to mean that it must have the ability to produce quality results and benefits with the smallest possible level

In accordance with the conclusion of the interview results on the research results that the Agency Treasury Report System Application (SILABI) is efficient because it facilitates financial reporting but is not optimal if the network or frequency is not in accordance with user expectations, because delays in paying bills make the network difficult to access so work is

hampered . Then according to observations of researchers in the field that this application is not efficient in terms of system problems that are not optimal in terms of data storage and request updates on the system. Therefore, the relevant parties must reformulate whether this application is suitable for application in every agency or indeed only in certain parts.

In conclusion, the Agency Treasurer Report System Application (SILABI) will be efficient if it is supported by several supporting aspects such as a good system and a network that is easy to access.

2. Purpose

Every organization has its own goals, these goals also become the basis and benchmark for an organizational agency in carrying out an activity or program. If the objectives can be well realized, it means that there are steps or processes that are carried out correctly and in a structured manner. The purpose of the SILABI application is to facilitate a treasurer job or finance department.

The conclusion from the results of the interviews obtained is that the Agency Treasury Report System Application (SILABI) has been helping financial managers in carrying out their duties but not maximally, because there are still obstacles encountered such as having to update the application. If it is not updated, the bookkeeping will be problematic, and also the online span system which is often inaccessible due to problematic networks or an error from the central system.

Meanwhile, according to observations of researchers in the field, the unstable State Treasury and Budget System (SPAN) has an impact on the process of disbursing funds. This has an impact on goals that are not realized, meaning that this application must be balanced with what is the goal and objective of the agency. Therefore, the related parties must be more active in handling this matter so that the stage process of this application runs according to what is expected.

3. Justice

Justice in this case relates to attitudes or actions in relationships between human groups which contain a demand that the related parties get equal rights and treatment. In this case the SILABI application must be able to provide benefits to an agency if the agency can use it properly and correctly and be distributed to every party who needs it. SILABI application must provide benefits for everyone who uses it.

According to the conclusion, the research results indicate that the SILABI application has not been entirely distributed evenly because the network system facilities in each region are not the same, because each region has a different geographical location resulting in an uneven distribution. This means that this application must have a function that does not make agencies think about how to get it.

It is hoped that the relevant government can maximize the distribution of this application by starting outreach in each of the existing agencies. maximizing socialization, not only on accessible access, but all optimized access that can be taken and has a good impact.

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4. Responsiveness

The response of this application is very much determined by the user, so the SILABI application is an application that is said to be effective if the response from the user is good and understands about the application.

According to the conclusion in the results of the interview, the managers and users of the SILABI application are generally understood and understood because this system is not difficult to operate the SILABI Agency Treasury Report System Application but not all human resources who understand the application, there are still those who cannot operate it.

Meanwhile, according to the observations of researchers that there are still human resources who do not understand this application, the lack of knowledge about applying computers makes this application less attractive. Employees or financial vehicles prefer the old way, for example using a cash book that has to record all expenses and income so that it makes work a bit slow and hampered.

From the description previously explained based on the indicators of effectiveness means seeing the extent to which the goals have been achieved and to see to what extent the program is realized in accordance with the aims and expectations. Based on the theory used, it can be concluded that the program or application of SILABI is good where all aspects can be assessed based on the theory of effectiveness indicators, but not all have run optimally because there are still obstacles that are encountered. If after the implementation of a public activity or program the impact is not able to solve the problems being faced, it can be said that an activity has failed, but sometimes a program or activity results are not immediately effective in the short term, but after going through a certain process.

CONCLUSIONS

Based on the focus of the problem, it is stated that the Effectiveness of the Agency Treasurer Report System Application (SILABI) in the Work Unit for the Development of Settlement Areas in Gorontalo Province has not been fully effective, this is shown by the effectiveness of service performance according to Kumorotomo using 4 indicators, namely, Efficiency, the purpose of justice and responsive power. Based on the conclusions obtained, the researcher suggests optimizing the implementation of the SILABI application by looking at and emphasizing the indicators of service performance effectiveness; For the Environment of the Work Unit for the Development of Settlement Areas in Gorontalo Province, in deciding a program, supervision or controlling as well as evaluation must really be given. So that this program or activity runs according to the goals and objectives; then to the institutions so that they can participate and be able to take advantage of government programs properly.

The SILABI application is not entirely distributed evenly because the network system facilities in each region are not the same, each region has a different geographical location resulting in an uneven distribution. Then not all human resources understand the application, there are still those who cannot operate it

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