



Study of Financial Management of the Education Office of Malang District, Indonesia

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ABSTRACT

The Regional Government Information System is an integrated application that is used to improve the effectiveness of the implementation of various regulations in the field of regional financial management. These regulations are based on the principles of efficiency, economy, effectiveness, transparency, accountability, and auditability. All Regional Apparatus Organizations in Indonesia must follow Minister of Home Affairs Regulation Number 70 of 2019 on Regional Government Information Systems. The purpose of this study is to explain and assess how financial management is implemented at the Malang Regency Education Office, as well as the elements that support and hinder its implementation. This study employs the qualitative descriptive approach of Edward III's theory (1992). Data was gathered through interviews, observations, and documentation, and then analyzed. According to the study's findings, financial management is being implemented successfully at the Malang Regency Education Service. However, there are impeding elements in the resources of facilities and infrastructure that remain. It still requires work. As a result, it requires improvement and simplification to make it faster and easier to send financial reports. Communication is key, and good governance principles are used to coordinate regional government information systems.

Keywords: Financial Management, Information Systems, Policy Implementation, Regional Government.

1. INTRODUCTION

Regional governments play an important role in regional development and community welfare. Effective and transparent financial planning and administration is critical to the Regional Government's ability to carry out its tasks. In the increasingly advanced digital era, the use of information technology in regional financial management has become critical. This electronic-based government system produces a clean, efficient, transparent, and responsible government. National electronic-based government system governance and administration can enhance integration and efficiency.

The Regional Government Information System (SIPD) at the Malang Regency Education Service has great potential to improve the performance of the Regional Government. The Regional Government Information System (SIPD) can make budget management, expenditure monitoring, financial control, and financial reporting easier with proper adoption and implementation. Several problems arise, such as still depending on the Malang Regency Regional Finance and Assets Agency as the leading financial SIPD sector, the Malang Regency Regional Development Agency as the Leading SIPD Development sector, and the agency above, namely the Ministry of Home Affairs, when changes occur, budget shifts that should use the application are used to increase accountable and efficient government governance.

Another problem is that there are no Regional Regulations related to the Regional Government Information System (SIPD) in the Malang Regency Government, and there needs to be financial reporting on the use of School Operational Costs (BOS) from educational institutions/units. The application administration system has not yet been regulated in detail each budget, which has been included in the DPA (budget implementation document) and the Budget Shift Implementation Document (DPPA) so that when reporting the realization, you have to sort it manually, which results in errors being prone to occur. Therefore, the author is interested in researching how the Financial Management of the Malang Regency Education Service is implemented (Policy Implementation Study of Minister of Home Affairs Regulation Number 70 of 2019 concerning Regional Government Information Systems in the Malang Regency Education Service).

The purpose of this study is to describe and analyze the Malang Regency Education Service's implementation of financial management, as well as the supporting and inhibiting factors that influence it. The Malang Regency Education Office can use the findings of this study to help them execute financial management.

2. THEORETICAL BASIS

2.1 Management Theory

Nugroho (2003:119) defined management as a word in management science. By etymology the term management is derived from the word managing (to manage) and typically refers to the process of managing or handling something to attain a specific goal. So, management is the science of controlling and handling things in order to achieve specified goals. Meanwhile, Syamsu views management as a management role that entails planning, implementing, coordinating, and controlling in order to improve job efficiency.

Meanwhile, Terry (2009:9) believes that management is the same as management, therefore management is defined as the process of discriminating, planning, organizing, activating, and supervising using science and art to achieve previously established objectives. Management, or what is commonly known as management in general, is frequently connected with organizational activities such as planning, organizing, controlling, directing, and supervising. The phrase management is derived from the verb to manage, which implies to handle or organize. From the definition of management, it can be determined that it is not merely carrying out an activity, which involves management activities such as planning, implementation, and oversight to achieve goals effectively and efficiently.

According to Terry in Sobri et al. (2009:1), the management function is the endeavor to attain set goals through the actions of others. Experts have proposed numerous managerial functions. According to Henry Fayol, management consists of five functions: planning, organizing, commanding, coordinating, and controlling. The goal of management is to ensure that all available resources, such as human resources, equipment, or facilities in an organization, are mobilized in such a way that no time, energy, or material is wasted in order to achieve the desired goals. Management is required in all businesses because, without management, all efforts will be futile, and accomplishing goals will be more manageable.

2.2 Regional Government Information System

The Regional Government Information System (SIPD) is an integrated application that helps regional governments improve the effectiveness of the implementation of various regulations in the field of regional financial management. These regulations are based on the principles of efficiency, economics, effectiveness, transparency, accountability, and auditability. This application also demonstrates real facilitation action from the Ministry of Home Affairs to regional governments in regional financial management, with the goal of improving the common perception of regional financial management systems and procedures in interpreting and implementing various statutory regulations. According to Minister of Home Affairs Regulation Number 70 of 2019, the Regional Government Information System controls regional development information, regional financial information, and other regional government information that is integrated and utilized to accomplish regional development.

3. RESEARCH METHOD

3.1 Research design

This study employs the qualitative descriptive approach of Edward III's theory (1992). According to this idea, the success of an implementation is determined by four factors: communication, resources, disposition, and bureaucratic structure.

3.2 Research sites

The research was carried out at the Malang Regency Education Office. The choice of location was based on several considerations, including that the Malang Regency Education Office had implemented a Regional Government Information System in 2023, based on initial observations that the implementation of the Regional Government Information System at the Malang Regency Education Office still found several problems, particularly related to limited SIPD quality and human resource performance.

3. 3 Data collection technique

Researchers acquired data using a variety of methods, including interviews, observation, and documentation. Moleong (2005: 186) defines an interview as a discourse with a definite goal. The conversation is carried out by two parties: the interviewer who asks questions and the interviewee who responds to the questions. According to W. Gulo (2002:116), observation is a data gathering strategy in which researchers record information as it occurs during research. Moleong (2005:217-218) categorizes papers into personal and government documentation.

3. 4 Technique Analysis Data

Data analysis techniques simplify data into a form that is easier to read and implement. Researchers use the Miles and Huberman analysis model, which consists of data collection, reduction, presentation, and conclusion.

4. RESULTS AND DISCUSSION

4.1 Implementation of Financial Management of the Malang Regency Education Service

In discussing financial management, researchers focus on several indicators, the first of which is communication. Communication is an effort or activity carried out by humans to achieve what they think and feel about other people. Communication is the most critical and significant factor in policy implementation. This is because every activity always involves people and resources, thus creating how the relationship is carried out. Therefore, it is essential to have clear policy orders from policymakers to policy implementers or implementers. This is because there are correct interpretations by policy implementers. It is necessary to provide accurate policy information and information regarding funding mechanisms for policy implementation rules to be conveyed to the right people so that implementers can accept them. Besides clarity of policy orders, socialization is an essential indicator of communication factors. This is because if the policy implementer does not accompany communication, but if the policy target does not want to know about the rules, then the policy's objectives will not be implemented well. This comes back to each individual, whether they want to obey or comply with the policy rules.

Communication is a significant and vital aspect in policy implementation. This relates to the human aspect, which will function properly if communication is effective. The metrics used in this study are connected to communication issues such as policy clarity and socialization. The interview above demonstrates that the Central Government's Financial Management outreach through the Regional Government Information System has been executed since the SIMDA application was revoked. So, according to Edward III's approach for implementing financial management, decision-makers can receive the knowledge they need by making good communication judgments. Interviews with numerous informants revealed that communication was functioning properly in terms of policy order clarity and socialization.

The second indicator is resources. Resources also play an essential role in policy implementation. This is because even though the government is transparent and socialization has been carried out, if it is not accompanied by resources, in this case, personnel who do not have sufficient skills to carry out their duties and responsibilities, then the policy implementation cannot be effective. The policy implementer's education level influences the policy's success. The higher the level of education, the more understanding and knowledge they will have in carrying out their duties. Resources in facilities and infrastructure or facilities are also the dominant factors in policy implementation. This is because there are facilities that support activities related to the Implementation of Financial Management at the Malang Regency Education Office.

Resource factors play an essential role in policy implementation. Resources include human resources and infrastructure. Regarding resources, based on the results of the interview above, shows that in implementing financial management at the Malang Regency Education Office, you must have skills and competence in your field because, in the new application, there are several levels of difficulties that can hinder financial reporting. Meanwhile, regarding infrastructure, namely the servers/database storage readiness, adequate internet facilities are very influential in implementing financial management.

Interviews with several informants revealed that human resources must be improved in terms of the number of changes to the application system, while infrastructure must be improved in terms of information systems, hardware, and software in order to expedite and simplify the implementation of financial management. This is consistent with

the theory. According to Edward III in Widodo (2010:98), these resources are human, budgetary, equipment, and authority resources. According to Edward III in Widodo (2010: 102), equipment resources are the methods utilized to operationalize the implementation of a policy, including buildings, land, and facilities, all of which will make it simpler to deliver services in executing the policy..

The next indicator is disposition. In Edward III's theory, disposition is defined as the attitude, desire, and tendency to implement policies or implementers to implement policies. If the goal is to achieve success in policy implementation, then policy implementers must respond and fully support the policies made by the policymaker. Policy implementers must know what to do positively if obstacles, complaints, and implementation occur during policy implementation activities. These responses and responses by policy implementation are manifested in the form of actions if it is discovered that there is a violation of the policy rules that have been made because this is by the provisions in the policy rules that have been agreed upon by the policymakers.

In Edward III's theory, disposition is defined as the attitude, desire, and tendency to implement policies or implementers to implement policies. This disposition is related to the policy implementer's attitude or character towards the policy maker's policies. In this research, the indicator of the disposition factor is the attitude shown by all implementers to communicate with each other and coordinate every need and deficiency faced in the context of implementing Financial Management, always maintaining and understanding each other's main tasks and functions. These responses and responses by policy implementation are manifested in the form of actions if it is discovered that there is a violation of the policy rules that have been made because this is by the provisions in the policy rules that have been agreed upon by the policymakers.

Lastly, the bureaucratic structure is essential in policy implementation. This is because policies can only be run effectively by procedures if the organizational structure has been formed. The organizational structure is also not said to be effective, even though it needs to be supported or provided with other sources. Policy implementers understand the objectives of the policy and also have the desire to implement the policy. However, the absence of cooperation and coordination will hamper the policy implementation process.

Aspects of the organizational structure of this research include the division of tasks and collaboration between implementers and related targets in the implementation of financial management at the Malang Regency Education Service. This good cooperation will also impact the success of policy implementation. However, if there is good cooperation within the organization, it will lead to divisions. Therefore, working relationships will not be harmonious and will not achieve common goals, or the organizational structure could be more effective.

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4.2 Supporting and Inhibiting Factors for Implementing Financial Management

Based on the results of this analysis, supporting and inhibiting factors that influence policy implementation can be communicated, including clarity of policy orders from policymakers between policymakers and policy implementers or implementers so that they are not ambiguous. Policies can be accepted and can be implemented well; coordination with other regional apparatus organizations for financial planning and management, as well as socialization, have no influence on policy implementation, even though socialization has been carried out or has been delivered well. Human resources (HR) influence policy implementers by better understanding and comprehending the tasks and functions of their field. Facilities and infrastructure are also necessary, namely adequate servers/databases and improvements to data application systems that can cover all scopes, especially the Education Department. Apart from that, the organizational structure and division of tasks are already running well, and cooperation between fields

or sub-sectors influences implementation because even though the organizational structure and division of tasks already exist, if there is no cooperation, then the policy cannot achieve the expected goals.

5. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

The conclusion of this research is based on the results and discussion of the research that has been presented, namely the implementation of Financial Management at the Malang Regency Education Service (policy implementation study of Minister of Home Affairs Regulation number 70 of 2029 concerning Regional Government Information Systems at the Malang Regency Education Service) as seen from the results of interviews. In-depth observations of financial management at the Malang Regency Education Service can generally be carried out well; communication, resources, disposition, and bureaucratic structure are based on Edward III's theory (Leo Agustino 2016:136-141). Regarding communication, the researcher concluded that the planning to financial management stages could run as expected. In terms of Human Resources, they are competent in implementing Financial Management and Infrastructure at the Malang Regency Education Office, which is quite adequate in managing the Regional Government Information System. Regarding disposition from superiors to subordinates, they are quite firm in giving orders. The bureaucratic structure of the Malang Regency Education Service in Financial Administration is quite thorough in its implementation because, in this case, it can produce financial reports that are effective and efficient, updated, clear, transparent, and responsible.

5.2 Suggestions

Based on the conclusions from the research results stated above, suggestions can be given, including that the server in each district/city should be enlarged/increased in capacity so that in implementing the Budget Work Plan Input at the same time, there are no obstacles or the server should be decentralized in the district/city. To be more optimal. They are increasing competent Human Resources in financial reporting accounting to achieve the goals of an accountable and auditable Regional Government Information System and integrating the Regional Government Information System with the Regional Asset Management System and Activity Plans and School Budgets in one system so that the Implementation of Regional Financial Management can be seen directly based on efficiency, economy, and effectiveness.

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