

**UTILIZATION OF THE STATE/REGIONAL LOSS INFORMATION SYSTEM IN
RESOLVING STATE LOSSES AT THE AUDITORAT KEUANGAN NEGARA VI
BPK RI (Case Study of Work Units Within the Kemendikbudristek)**

**PEMANFAATAN SISTEM INFORMASI KERUGIAN NEGARA/DAERAH
DALAM PENYELESAIAN KERUGIAN NEGARA PADA AUDITORAT
KEUANGAN NEGARA VI BPK RI
(Studi Kasus Satuan Kerja di Lingkungan Kemendikbudristek)**

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ABSTRACT

State / Regional Loss Information System used in the management of monitoring the settlement of state / Regional losses or SIKAD, starting from the stage of determining monitoring procedures, managing documentation and follow-up status on the results of monitoring the settlement of state/Regional losses, to the implementation of monitoring the settlement of state/regional losses. In the utilization of SIKAD, there are still obstacles that occur and have not been able to optimally increase the settlement of state losses. This research uses descriptive qualitative research methods, which will describe and analyze the utilization of SIKAD with data collection techniques through interviews, observation, and documentation, at AKN VI BPK RI. The purpose of the study was to determine utilization, analyze inhibiting factors and efforts to resolve inhibiting factors, in the utilization of SIKAD so as to increase the number of settlements of state losses. The results of the research on the Utilization of the State / Regional Loss Information System in the settlement of state losses at AKN VI BPK RI using the theory of basic models and basic activities in information systems by George M. Marakas and O'Brien are quite useful in helping to carry out the process of monitoring and management up to the process of resolving cases of state losses. However, in the implementation of SIKAD utilization, there are still obstacles in human resources, data completeness, internet networks, data resource input, data processing, information product output, and system work control. Efforts that can be made by AKN VI BPK RI, namely, conducting socialization, reconciling data between SIKAD and SIPTL, coordinating data completeness, increasing bandwidth resources for Virtual Private Network (VPN) access, adjusting output results, making technical guidelines, guidelines, or procedures, and improving and adding features that are still lacking.

Keywords: *Information System for State/Regional Losses, State/Regional Losses, E-Government*

ABSTRAK

Sistem Informasi Kerugian Negara/Daerah atau SIKAD digunakan dalam pengelolaan pemantauan penyelesaian kerugian negara/daerah mulai dari tahap penetapan prosedur pemantauan, pengelolaan dokumentasi dan status tindak lanjut hasil pemantauan penyelesaian kerugian negara/daerah, sampai dengan pelaksanaan pemantauan penyelesaian kerugian negara/daerah. Pada pemanfaatan SIKAD masih terdapat kendala yang terjadi serta belum dapat meningkatkan penyelesaian kerugian negara secara optimal. Penelitian ini menggunakan metode penelitian deskriptif kualitatif, yang akan menggambarkan dan melakukan analisis pemanfaatan SIKAD dengan teknik pengumpulan data melalui wawancara, observasi dan dokumentasi di AKN VI BPK RI. Tujuan penelitian untuk mengetahui pemanfaatan, menganalisis faktor penghambat dan upaya penyelesaian faktor penghambat dalam pemanfaatan SIKAD sehingga dapat meningkatkan jumlah penyelesaian kerugian negara. Hasil penelitian Pemanfaatan Sistem Informasi Kerugian Negara/Daerah dalam penyelesaian kerugian negara pada AKN VI BPK RI dengan menggunakan teori model dan aktivitas dasar pada sistem informasi oleh George M. Marakas dan O'Brien sudah cukup bermanfaat dalam membantu untuk melakukan proses pemantauan dan pengelolaan sampai dengan proses penyelesaian kasus kerugian negara. Namun, dalam pelaksanaan pemanfaatan SIKAD masih terdapat kendala pada sumber daya manusia, kelengkapan data, jaringan internet, masukan sumber daya data, pengolahan data, keluaran produk informasi, dan pengendalian kerja sistem. Upaya yang dapat dilakukan oleh AKN VI BPK RI yaitu, mengadakan sosialisasi, melakukan rekonsiliasi data antara SIKAD dengan SIPTL, melakukan koordinasi terkait kelengkapan data, menambah sumber daya *bandwith* akses *Virtual*

Privat Network (VPN), melakukan penyesuaian hasil output, dibuatkan juknis, pedoman atau prosedur dan memperbaiki serta menambah fitur-fitur yang masih kurang.

Kata Kunci: Sistem Informasi Kerugian Negara/Daerah, Kerugian Negara/Daerah, dan *E-Government*.

INTRODUCTION

The system of government of the country with the President as Head of State in carrying out his duties assisted by ministers according to their respective fields. In carrying out the duties and functions of the government, a very large budget is required and must be managed properly by the parties using the budget. So that the management of the budget in carrying out the functions of the government can be accounted for for all budget funds that have been used. For this reason, the responsibility for managing state finances is something that cannot be separated from carrying out the duties and functions of the state government. To achieve the goal of managing state finances properly, a state institution is needed that can objectively carry out its duties as a supervisor of state financial management that is equal in position to the President and the People's Representative Council so that it is free from the influence and power of the government. The Audit Board of Indonesia (BPK) is a state institution that is free and independent in examining the management and responsibility of state finances. The BPK submits the results of the audit of the management and responsibility of state finances to the DPR, DPD, and DPRD according to their authority, then to be followed up on the results of the audit in accordance with the rules and regulations of each representative institution. In the need for follow-up, the BPK audit results also submit the results of the audit in writing to the President, Governor, Regent/Mayor according to their authority (Law of the Republic of Indonesia Number 15 Year 2006 About the Audit Board, Article 2, 7, dan 8).

Information Technology in the perspective of public administration is the main variable in the implementation of efficient, effective, fair and accountable public administration. The presence of Information Technology in the last few years has proven that Information Technology is

able to provide convenience that is very difficult to fulfill by traditional public administration, namely in terms of speed. Thus Information Technology has been believed to be a supporting factor (enabler factor) in order to realize an administration that is free from the influence of personal relationships (Karno & Rochmansjah, 2022).

The still high number of cases of state losses that have not been subject to the process of determining losses and being followed up optimally and the obstacles in utilizing the State/Regional Loss Information System (SIKAD) application at the Ministry of Education, Culture, Research and Technology after implementing the SIKAD usage policy that has been described explains that the utilization of information technology still needs to be improved so that its utilization is more optimal so that it can increase the follow-up to resolving the number of cases of state losses that have occurred.

Indrajit in Sedarmayanti dan Mulyana (2020) defines information technology as a technology related to data processing, information, and distribution within the limits of space and time. While the Longman dictionary defines information technology as "the science and practice of collecting, storing, using, and sending information through computer systems and telecommunications". In accordance with this understanding, information technology will always be related to data processing into information with the help of communication, with the main device being a computer (Karno & Rochmansjah, 2022).

Information Technology is the development of hardware and software based on knowledge and develops along with the development of the times and current user needs. Information technology is all activities resulting from human engineering on the process of delivering information from the sender to the recipient so that the delivery of the information will

be faster, more widely distributed, and longer stored.

Information technology as described above is generally a technology for collecting, processing, storing and distributing various types of information files using computers and telecommunications, which originates from a strong driving force that creates new innovations and creativity that can reduce obstacles, constraints and delays in human performance (Rianto & Dozan, 2020). The role of information technology in the modern era is very strategic to support activities in various sectors, both public and commercial sectors. In government, information technology can improve services, make them faster and more transparent, while in the business world, information technology can support business processes and operations, support decision-making and can support superior and competitive strategies. The concept of an information technology system is useful for us to underlie and understand the components and activities of an information technology system. The concept of an information system currently focuses more on a computer-based information system with the hope that everything produced can be faster, more accurate, and of better quality so that decision-making can be more efficient and effective. However, the concept of an information system or decision based on a computer does not mean making all processes automatic. There are processes carried out by the system using a computer and some processes are carried out by humans so as to form a collaborative system combination between the two.

George M. Marakas dan James A. O'Brien (2013) in his book entitled "Introduction to Information Systems" explains that there is a relationship between the main resources of information systems and information system activities. The basic model of information systems consists of five main resources, namely human resources, hardware, software, data, and networks. In information system activities there are five basic activities carried out, namely input of data resources, data processing, output of information products,

storing data, and controlling system performance (George M. Marakas & O'Brien, 2013).

RESEARCH METHODS

Research design is a totality plan that relates to the complete design aspects of the research type, information collection approach, experimental design, and statistical approach to creating information illustrations. (Surya Dharma, 2008). Research design is needed by researchers to guide them from the perspective of the type of information that can be used, the collection procedures that can be applied, and the procedures that are appropriate for the problems experienced and to obtain concrete results according to Sugiyono, 2010 (Fauzi et al., 2022).

According to the opinion of Suryana (2012), Research or scientific methods are steps in gaining scientific knowledge Andi (2017), The research method is an effort to find, develop and test the truth of knowledge using scientific methods. Meanwhile, according to Panjaitan and Ahmad (2017), The research method is an effort to find, develop and test the truth of knowledge using scientific methods. From the expert opinions that have been presented, it can be explained that the research method is a series of activities in seeking the truth of a research study, which begins with a thought that forms a problem formulation so that it gives rise to an initial hypothesis, assisted by and perception of previous research, so that research can be processed and analyzed which finally forms a conclusion (Sahir, 2022).

Qualitative research is a research method that has a more diverse approach in academic research. Qualitative research procedures still rely on data in the form of text and images, have unique steps in data analysis, and are sourced from different research strategies (Creswell, 2016). In qualitative research, it must be supported by extensive knowledge from researchers related to the research object, because researchers directly interview the research object. This method uses a research process based on perceptions of a phenomenon with a data approach that produces descriptive

analysis, which is in the form of oral sentences from the research object (Sahir, 2022).

Schwandt (2007) states that the purpose of qualitative research (qualitative purpose statement) generally includes information about the main phenomenon (central phenomenon) explored in the research, research participants, and research location. The purpose of qualitative research can also state the research design chosen (Creswell, 2016). According to Johnson and Christensen (2008) The purpose of qualitative research is to identify and interpret social relationships. From the expert opinion, it can be concluded that qualitative research aims to find a phenomenon in a category, then examine the phenomenon by means of data found in the field, then researchers classify symptoms that have the same character so that they can be grouped and a conclusion can be drawn (Sahir, 2022). Meanwhile, the qualitative method approach according to Braakmann and Benetka (2008) involves collecting data in non-numerical forms, namely text, images, videos, etc (Fauzi et al., 2022).

From the explanation that has been described above, with this qualitative descriptive research method the author will describe and analyze the use of SIKAD with data sources from the State Financial Auditorate VI BPK RI. Through this research design, the study attempts to obtain a picture and conclusion of the ongoing situation on the research object in accordance with the actual situation, related to the role of information technology with the application of SIKAD in increasing the level of settlement of state/regional losses.

RESULTS AND DISCUSSIONS

Basic Model of SIKAD

Human Resources

In the utilization of SIKAD, Human Resources (HR) is one of the most important things. Knowledge, skills, and expertise of HR have an important role in realizing the success of utilizing SIKAD. Skills combined with technical abilities and practical knowledge can enable employees to face problems when using SIKAD effectively. From the factors of knowledge, skills and

expertise of good HR, employees can utilize SIKAD well and also contribute to the achievement of improvements in resolving state losses.

Based on the results of the interview with Mr. PS, he explained his opinion that in utilizing SIKAD, not all employees can and have used SIKAD. Furthermore, Mr. PS explained as follows: "The utilization of SIKAD for all employees is not yet possible. Because maybe only certain people are used to it, some have never used SIKAD at all, so they don't know how to use what SIKAD is. If there are obstacles for employees, there may be none, just provide an understanding for the employee. As for the user interface, it can be done, it just hasn't been taught yet." From the obstacles that have been explained, Mr. PS also explained the efforts to overcome the obstacles as follows, "Yes, socialization, adequate training and hopefully can be used to use the SIKAD application. The point is there must be training for learning like that, more or less if it is related to the expertise in using SIKAD". Meanwhile, an interview was also conducted with Mr. HHY who said: "Expertise, skills and knowledge in its use are still standard and cannot be said to be evenly distributed. Currently the SIKAD application is still new and in the migration period from the old SIKAD to the new version, knowledge is actually still standard. The new application is still unfamiliar. There still needs to be an introduction training for this new version of SIKAD. Moreover, now the application has a dual interface with the local government and ministerial entities. The obstacle lies in the understanding of the new system above. It must be used often to be more familiar. Currently it is only actively used in piloting. If you don't understand but suddenly need data, you have to contact the application owner at Ditama Revanja. From the entity side, usually if you don't understand, there are questions to us, you have to ask the EPP Revanja application manager again. We need to differentiate between what the data owner and application manager's duties are like."

The results of the observations conducted showed that SIKAD was used periodically by examiners who were assigned to monitor

the settlement of state losses. The monitoring activities were not attended by all examiners. So in accordance with the division of assignments carried out, there were examiners who had never or were not used to using SIKAD. Based on the interviews and observations conducted above, the expertise, skills, and knowledge in utilizing SIKAD were still not evenly distributed among all examiners. There were still examiners who were not used to utilizing the SIKAD application. Understanding of the use of the SIKAD application was still limited to certain people.

Hardware

Hardware in the form of a computer or laptop is the main component used in utilizing the SIKAD application. The hardware has various specifications that can determine its performance when used. There are several factors that are usually considered more in choosing the hardware, namely memory capacity, processor speed, screen quality and storage capacity. The better the quality of the hardware used, of course, the more support will be when using SIKAD in resolving state losses. Regarding the use of hardware used for the use of SIKAD in resolving state losses, employees have received a distribution of laptops used to support their work, then Mr. ASW explained as follows: "The hardware used so far is an office laptop in general, which is quite capable. Incidentally, the laptop I use has good features and is relatively more sophisticated than the office laptop that I have previously used. The advantages of the office laptop that I currently use include the ability to touch screen with good screen quality, a relatively slimmer physical shape, a fairly good processor speed, and a lighter weight. However, behind this sophistication there are things that need to be improved, including the problem of the device's storage capacity which may be relatively small, so that currently the laptop that I use often has obstacles in the form of inadequate storage space so that it is quite annoying when I have to download data with a fairly large size. In addition, the battery also needs improvement, because when used, the laptop

must always be in an on charging condition."

The results of observations made on the hardware used showed that each Examiner received a laptop from the office to support office activities and work. The specifications of the laptops distributed have met the minimum criteria for utilizing the SIKAD application. The laptop used by the examiner in utilizing the SIKAD application uses a core i7 CPU with a minimum of 8.00 GB of RAM and a fairly large storage memory.

Based on the results of the interviews and observations that have been described above, it can be concluded that there are no obstacles to the hardware used by the Examiner in utilizing SIKAD. The memory capacity, processor speed, screen quality, and storage capacity of the laptop used are good and meet standards.

Software

The use of SIKAD has an important role in increasing the percentage of state loss settlement in AKN VI. In utilizing SIKAD, it must also be supported by software or an operating system in running it. The reliability of the system, applications, and procedures can be used as the main indicator to determine whether a software can be relied on and used to meet needs. Reliable software can guarantee smooth operations, minimize downtime, and increase productivity. In an interview with Mr. PS, among other things, discussed the software used and the SIKAD software itself. He explained as follows. "In my opinion, the application system, the software used to access SIKAD is good, using Windows OS and a web browser, it is very standard. Furthermore, if we talk about the SIKAD software, a few years ago I used the previous version of SIKAD. For the current version of SIKAD, it is better than the previous one for its application. Although there are still some adjustments. But can this application be combined with the SIPTL application because this is actually one data that can be continuous with SIPTL so that monitoring can flow like that. If SIPTL is complete, SIKAD only needs to update the numbers from SIPTL except for additional ones related to the ratification of the information

status determination update, in the process and determination of the case from the ministerial decree, it just needs to be uploaded, meaning it is in the ratification or determination stage. Well, that is not in SIPTL, it is in SIKAD. Like SKTJM and so on. "

The results of the interview conducted with Mr. TPS, he explained that the software used to access SIKAD was sufficient. There were no obstacles to the software other than the speed of access from outside the office environment. In detail, he explained as follows, "From the perspective of SIKAD application users, I think the system, applications, and software procedures used to utilize SIKAD are sufficient. If that is all standard, the software. It's just that something that needs to be developed better is regarding the speed of access from outside the office environment, namely for SIKAD inputters who use VPN. " The results of the observations conducted showed that in utilizing SIKAD almost all Examiners used laptops distributed from the office. The laptops are equipped with the Windows 10 operating system which can be used directly and can be updated periodically. Based on the interviews and observations conducted above, it can be concluded that the software or operating system in running SIKAD has no obstacles. The reliability of the system, applications, and procedures for the software used in running SIKAD is an operating system that is commonly used and is not an obstacle to the use of SIKAD.

Data Completeness

When utilizing SIKAD, completeness of data becomes very important in analyzing state loss cases. Completeness of data can be used as a basis for making decisions on state loss cases to shift their status when they are still loss information until the determination of the case and its settlement process. Up-to-date data, data relevance, and data accuracy are needed to determine the position of an existing state loss case. State loss case data that is always updated can describe the latest conditions related to the state loss settlement process. Data relevance and accuracy must

also be assured because it is to ensure that the information or data submitted is in accordance with the data needed in the state loss settlement process. Completeness of data in SIKAD is one of the biggest problems that must be resolved. From the results of an interview with Mr. MBS, he said the following. "The biggest problem is the completeness of data in the SIKAD application. At the beginning, this was SIKAD version two. Indeed, we admit that it is very incomplete and not updated. Why do I say that, because some of the data in SIKAD version one or the previous SIKAD when it was migrated to SIKAD version two was not supported by adequate sources of information or supporting data. For example, there are values in loss cases that have not been accompanied by the LHP identity, be it from the LHP number, the title of the examination or the date of the LHP itself. Likewise, starting from the case description, there are several loss values in SIKAD that have not been accompanied by the identity of the person in charge, then what is their position, what kind of work unit it occurred in. Well, that's the big problem, we are still trying to complete the data in the SIKAD application. So far, up to semester 1 of 2024, if you say it's up to date, relevant and accurate, it's not 100%. This means that we are still in the process of updating the data so that the term can be informative. Why are we trying to complete it because as I said earlier, this is cumulative in nature, monitoring in resolving losses is carried out routinely per semester. If there is incomplete data or in other words, it is still full of holes, it will make it difficult for friends in the next period. Therefore, in the first semester of 2024, let's try to tidy it up. Either we try from the internal data that we have or we confirm with the related work unit."

The results of the observations carried out found that in the SIKAD application there was still incomplete supporting data. Incomplete supporting data is more common in cases that have occurred a long time ago. In the current version of SIKAD, the supporting data that must be completed is more complete at each stage of the loss case. If there is incomplete supporting data, the Examiner will communicate with the entity

to be able to immediately complete the necessary supporting data.

Based on the results of the interviews and observations that have been described above, it can be concluded that there are still obstacles related to the completeness of data in the use of SIKAD. There is supporting data that has not been uploaded to SIKAD which can cause and hinder the resolution of state loss cases. Until now, efforts are still being made to complete supporting data in resolving state losses, especially for cases that have occurred a long time ago.

CONCLUSION AND SUGGESTION

After analyzing the results of the research that has been carried out related to the use of SIKAD in resolving losses at the Auditorate of Finance VI of the Republic of Indonesia, the following conclusions can be drawn: The use of the State/Regional Loss Information System in resolving state losses at the Auditorate of Finance VI of the Republic of Indonesia has been quite useful in helping to carry out the monitoring and management process up to the process of resolving state loss cases according to the dimensions of hardware, software, and storing data. In its use, there are still obstacles that are experienced and felt as inhibiting factors when using SIKAD. There are seven inhibiting factors in the use of SIKAD in resolving state losses at the Auditorate of Finance VI of the Republic of Indonesia which are found in human resources, completeness of data, internet network, input of data resources, data processing, output of information products, and control of system work. Efforts that have been taken and can be done to overcome inhibiting factors include conducting socialization related to the use of SIKAD, conducting data reconciliation between SIKAD and SIPTL and coordinating with entities related to the completeness of SIKAD supporting data, increasing Virtual Private Network (VPN) access bandwidth resources, adjusting the output results on SIKAD so that they can be used directly and appropriately according to existing needs, creating technical instructions, guidelines or procedures that regulate SIKAD in detail and improving and adding features that are

still lacking. Based on the conclusions above, the author has suggestions that can be used as considerations in the development related to the use of SIKAD in resolving losses at the Auditorate of Finance VI of the Republic of Indonesia, namely: 1) The Auditorate of State Finance VI of the Republic of Indonesia needs to conduct socialization to all auditors regarding the use of SIKAD and conduct data reconciliation between SIKAD and SIPTL; 2) The Auditorate of State Finance VI of the Republic of Indonesia needs to coordinate with entities to be able to complete the supporting data needed in resolving state losses and include them in SIKAD; 3) The State Financial Auditorate VI of the BPK RI needs to coordinate with the IT Bureau to increase the bandwidth resources for Virtual Private Network (VPN) access, adjust the output results on SIKAD so that they can be used directly and appropriately according to existing needs, and improve and add features that are still lacking. The State Financial Auditorate VI of the BPK RI needs to coordinate with the Main Directorate of Legal Development and Development of State Financial Audit and the Directorate of Financial Evaluation and Reporting to create technical instructions, guidelines or procedures that regulate SIKAD in detail.

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