Jurnal Manajemen Bisnis
Program Pascasarjana Universitas Muhammadiyah Tangerang

ISSN: 2302-3449 I e-ISSN: 2580-9490
Vol. 15 I No.2, hal 111-117

Implementation of SIPD-RI in the Reimbursement (Ganti Uang/GU) Mechanism for Financial Administration at the Maintenance Division of the East Java Public Works and Highways Agency (Dinas PU Bina Marga)

Charen Erika Putri[1] Tituk Diah Widajantie[2]
[1,2]Accounting Study Program, Faculty of Economics and Business, UPN "Veteran" Jawa Timur
[1]23013010347@student.upnjatim.ac.id; [2]tituk.widajantie.ak@upnjatim.ac.id

Keyword

Financial Administration, Accountability, Reimbursement (GU), SIPD-RI, Dinas PU Bina Marga.

Abstract

Transparent and accountable regional financial management is a cornerstone of good governance. The implementation of the Indonesian Regional Government Information System (SIPD-RI) is a strategic step by the government to integrate financial administration systems, including the submission and accountability processes of the Reimbursement (Ganti Uang/GU) mechanism. This study aims to review and analyze the administration procedures and accountability mechanisms of SIPD-RI-based GU at the Public Works and Highways Agency (Dinas PU Bina Marga) of East Java Province. It employs a descriptive qualitative method, with data collected through observation, interviews with relevant financial officials, and documentation studies. The results indicate that the implementation of SIPD-RI at the agency has made GU administration more systematic, integrated, and real-time. The accountability mechanism has become more measurable owing to digital track records and tiered validation within the system. Nevertheless, several operational obstacles remain in practice, such as human resources (HR) adapting to feature updates and network or application server instability during peak periods, which can delay document verification. Overall, GU administration and accountability procedures through SIPD-RI comply with applicable regulations and significantly reduce the risk of administrative errors, although continued capacity building for financial management personnel and technical mitigation from the system development center are still required.

Copyright © 2026 JMB, Journal Manajemen Bisnis is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

I. INTRODUCTION

Good governance requires regional financial management that is effective, efficient, transparent, and accountable. Under the laws and regulations governing regional financial management, provincial, district, and city governments are required to prepare and manage the Regional Revenue and Expenditure Budget (Anggaran Pendapatan dan Belanja Daerah/APBD) in an orderly administrative manner. Along with the acceleration of the Electronic-Based Government System (Sistem Pemerintahan Berbasis Elektronik/SPBE) policy, regional financial governance is undergoing a massive digital transformation.

To standardize and synchronize national financial data, the Ministry of Home Affairs (Kementerian Dalam Negeri/Kemendagri) requires all regional governments to use the Indonesian Regional Government Information System (Sistem Informasi Pemerintahan Daerah Republik Indonesia/SIPD-RI). SIPD-RI is an integrated application that covers the stages of planning, budgeting, administration, reporting, and accountability of regional finances. The transition from earlier financial management systems (such as SIMDA or the previous version of SIPD) to SIPD-RI aims to create a real-time digital track record, reduce recording errors, and accelerate bureaucratic financial services.

One of the most crucial stages in the budget execution cycle at the level of the regional work unit (Satuan Kerja Perangkat Daerah/SKPD) is the administration of expenditure, particularly through the Reimbursement (Ganti Uang/GU) disbursement mechanism. GU serves to replenish

the Imprest Fund (Uang Persediaan/UP) that has been used to finance day-to-day operational activities. Within the SIPD-RI ecosystem, the submission and accountability of GU are no longer carried out manually; they require document uploads and tiered validation within the system, starting from the Expenditure Treasurer and the Technical Activity Implementing Official (Pejabat Pelaksana Teknis Kegiatan/PPTK) through to the SKPD Financial Administration Officer (Pejabat Penatausahaan Keuangan/PPK-SKPD). The discipline of financial managers and their understanding of this flow largely determine liquidity and the achievement of the agency's program targets.

The Public Works and Highways Agency (Dinas Pekerjaan Umum/PU Bina Marga) of East Java Province is a strategic SKPD with a very large budget allocation and transaction volume, given its main duty of constructing and maintaining provincial roads and bridges. The high intensity of operational expenditure and fieldwork at the agency requires a fast and accurate financial accountability cycle. The adoption of SIPD-RI at the agency has brought significant changes to its standard operating procedures (SOPs) for financial management.

Although SIPD-RI is designed to simplify bureaucracy, its implementation in the field often generates dynamics of its own. Relevant issues include the adaptation of human resources (HR) to application feature updates, the extra accuracy required when entering the details of Accountability Reports (Surat Pertanggungjawaban/SPJ), and technical challenges such as server stability fluctuations during peak fund-disbursement periods. If left unmitigated, these administrative constraints in system-based GU submission may hinder the agency's budget absorption.

Against this background, this study focuses on how the new system is implemented at the technical SKPD level. Accordingly, this article aims to review and analyze in depth the administration procedures and the accountability mechanism of SIPD-RI-based Reimbursement (GU) at the Public Works and Highways Agency of East Java Province. The study is expected to provide a constructive evaluation of regulatory compliance and system effectiveness, and to serve as a reference for optimizing the performance of regional financial management personnel.

II. LITERATURE REVIEW

Regional Government Information System of the Republic of Indonesia (SIPD-RI)

Digital transformation in regional government governance is part of the realization of an Electronic Based Government System (SPBE) to create integrated, effective and efficient budget management. SIPD-RI was developed as an integrated application by the Ministry of Home Affairs which bridges the entire regional financial management cycle, starting from planning, budgeting, administration, to accounting and reporting (Directorate General of Regional Financial Development, 2021; Ministry of Home Affairs of the Republic of Indonesia, 2022). The implementation of SIPD-RI replaces the previous system with the aim of harmonizing financial data nationally, providing a real-time digital audit trail, minimizing manual recording errors, and speeding up the bureaucracy of budget disbursement in Regional Work Units (SKPD) Mardiasmo, (2018).

Regional Financial Administration

Regional financial administration is a structured series of administrative processes encompassing the recording, authorization, and oversight of the flow of regional cash receipts and expenditures (Halim & Abdullah, 2020; Mardiasmo, 2018). At the work unit level, financial administration is guided by the Budget Implementation Document (DPA) to ensure that all operational expenditures remain within the established budgetary ceilings (Nafarin, 2020). Furthermore, modern expenditure administration adopts the principles of Total Quality Management (TQM), wherein the Financial Administration Officer (PPK-SKPD), in collaboration with the expenditure treasurer, conducts rigorous verification of the validity of physical transaction evidence—such as receipts, tax invoices, and expenditure notes—before the data is entered into the information system.

Fund Replenishment Mechanism (Ganti Uang / GU)

Fund Replenishment (Ganti Uang/GU) is a disbursement mechanism used by regional government agencies (SKPD) to replenish the

Jurnal Manajemen Bisnis

Petty Cash Fund (Uang Persediaan/UP) that has been utilized to fund routine daily operational activities (Ministry of Home Affairs of the Republic of Indonesia, 2020; Putri & Widajantie, 2026). Pursuant to the Minister of Home Affairs Regulation Number 77 of 2020, the GU mechanism entails a multi-stage procedural process, which includes: the utilization of Petty Cash Funds (UP), the collection and verification of physical expenditure documentation, the preparation of a Fund Disbursement Note (Nota Pencairan Dana/NPD) by the Technical Activity Implementation Official (PPTK), approval by the Budget User or the Authorized Budget User (PA/KPA), and the issuance of a Payment Receipt (Tanda Bukti Pembayaran/TBP) and an Accountability Statement (Surat Pertanggungjawaban/SPJ) by the Expenditure Treasurer (Ministry of Home Affairs of the Republic of Indonesia, 2020).

Regional Financial Accountability

Accountability refers to the obligation of every government agency to provide an accounting, report, and disclose all activities related to the management of public resources to the relevant authorities (Fadillah et al., 2023; Mardiasmo, 2018). Within a system-based administrative ecosystem, accountability is realized through the periodic preparation of valid and orderly financial accountability reports (SPJ) (Fadillah et al., 2023; Putri & Widajantie, 2026). Multi-level electronic validation within the application serves as an internal control mechanism, minimizing the risk of administrative data manipulation and ensuring that every unit of currency spent complies with legal regulations and the principles of public transparency (Fadillah et al., 2023).

III. METHOD

This study uses a descriptive qualitative approach to provide a systematic and factual description of the financial administration procedures and the accountability mechanism of Reimbursement (GU). Data were collected through direct, participatory observation during the Independent Internship Program under the Merdeka Belajar–Kampus Merdeka (MBKM) framework, which ran from 5 January to 31 May 2026.

The research was located at the administration and finance unit under the supervision of the Assistant Expenditure Treasurer (Bendahara Pengeluaran Pembantu/BPP) at the Maintenance Division of the Public Works and Highways Agency of East Java Province. In addition to direct observation, data collection was supported by documentation studies of the physical and digital documents used in the GU cycle, namely the Budget Implementation Document (Dokumen Pelaksanaan Anggaran/DPA), the Fund Disbursement Note (Nota Pencairan Dana/NPD), the Proof of Payment (Tanda Bukti Pembayaran/TBP), and the SPJ in the SIPD-RI system. The flow of the research activities is shown in Figure 1 and described below.

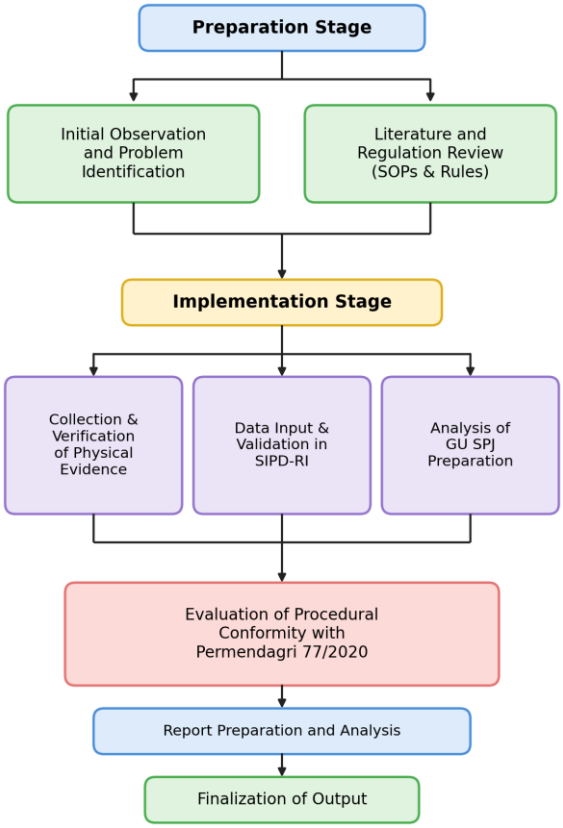


Figure 1. Flowchart of the Research Activities

Preparation Stage. This foundational stage preceded fieldwork and consisted of two parallel activities. The first was initial observation and problem identification: direct observation at the start of the internship to understand the working environment of the Maintenance Division and to identify the problem to be examined, namely the

GU disbursement process. The second was a literature and regulation review (SOPs and rules): gathering the theoretical foundations and legal provisions that serve as operational guidelines, such as regional financial management SOPs and the SIPD-RI user manual.

Implementation Stage. Three main activities were carried out concurrently or in succession. (a) Collection and verification of physical evidence: selecting, collecting, and verifying the validity of the physical documents supporting operational expenditure (receipts, notes, official travel receipts, and so on). (b) Data input and validation in SIPD-RI: digitizing the process from the creation of the NPD, through the validation flow, to the creation of the TBP. (c) Analysis of GU SPJ preparation: analyzing how the GU SPJ and its recapitulation attachments are prepared for submission to the Main Expenditure Treasurer.

Evaluation of Procedural Conformity with Permendagri 77/2020. The SIPD-RI operational practices carried out in the Implementation Stage were compared with their normative basis, Minister of Home Affairs Regulation (Permendagri) No. 77 of 2020 on Technical Guidelines for Regional Financial Management (Kementerian Dalam Negeri RI, 2020). The aim was to assess whether the procedures actually followed in the field comply with the regulation or still face constraints.

Report Preparation and Analysis. All data from the observation, direct practice, and compliance evaluation were recapitulated and analyzed, and the findings were written up in a systematic scientific format (the Final Internship Report and this journal article).

Finalization of Output. In the final stage, the report and article were rechecked, revised where feedback was received from the field supervisor and the academic supervisor, and refined into outputs ready for ratification, examination, or publication.

IV. RESULTS AND DISCUSSION

Based on observations at the Maintenance Division of the Public Works and Highways Agency of East Java Province, the Reimbursement (GU) mechanism is used to fund various types of routine operational expenditure. These include the purchase of office stationery (alat tulis kantor/ATK), the procurement of office equipment such as computers and chairs, and official travel costs covering fuel, toll fees, and lodging.

The GU procedure in the Maintenance Division runs in a cycle of four main stages: (1) the use of Imprest Fund (UP) money to finance operational expenditure; (2) the collection and verification of physical evidence of expenditure; (3) the submission of reimbursement through the GU mechanism on the SIPD-RI application; and (4) the accountability stage, which includes the preparation of the SPJ.

Based on observation and direct involvement during the implementation stage, the financial administration procedure and the GU accountability mechanism in the Maintenance Division proceed through a series of strict, computerized steps. The analysis of these steps is presented below.

Pre-Submission Review and Quality Control (TQM)

The earliest stage, before entering the digital system, is the use of Imprest Fund (UP) money and the collection of physical evidence. The Assistant Expenditure Treasurer (BPP) is required to collect purchase receipts (such as for ATK or office equipment), toll receipts, fuel proofs, and hotel invoices. This process is consistent with the principles of Total Quality Management (TQM), whereby the BPP carefully verifies physical documents to ensure that the data on the documents match the expenditure account codes in the Budget Implementation Document (DPA). Accuracy at this stage is vital, because invalid physical documents (such as receipts without the required stamp duty or with an incorrect vendor name) lead to rejection when entered into SIPD-RI, requiring the process to be repeated from the beginning.

SIPD-RI-Based Administration Procedure and Budgeting Analysis

Once the physical documents are valid, the procedure continues with digital submission through the SIPD-RI application. This is a tangible manifestation of the concept of budgeting, in which the system automatically verifies budget availability and prevents expenditure from exceeding the ceiling set in the DPA. There are three crucial tiered validation stages.

Creation of the Fund Disbursement Note (NPD) by the PPTK. The PPTK creates

the NPD following the absolute principle of "one NPD for one TBP." The value entered into the system is the gross amount, namely the nominal expenditure plus the estimated tax.

Approval by the PA/KPA. The Budget User (Pengguna Anggaran/PA) or Proxy Budget User (Kuasa Pengguna Anggaran/KPA) validates the submitted NPD. This stage demands a high level of caution because, once approval is given (status "Approved"), the document is locked and cannot be cancelled (it cannot be un-validated).

Final validation and TBP creation by the BP/BPP. The Expenditure Treasurer (Bendahara Pengeluaran/BP) or the BPP performs the final validation. Once the NPD has the status "Validated," the BP/BPP creates the TBP by uploading the physical document attachments. The application limits the attachment file size to a maximum of 1 MB per TBP, which often forces treasurers to compress PDF documents repeatedly. If there are tax deductions, the BP/BPP adds them through a dedicated menu in the system.

Accountability Mechanism and Procurement Strategy

Accountability is realized through the preparation of the GU SPJ. The SPJ recapitulates all TBPs recorded in SIPD-RI for submission to the Main Expenditure Treasurer (Bendahara Pengeluaran Induk), and is then ratified by the PA/KPA as the basis for issuing the GU Payment Request Letter (Surat Permintaan Pembayaran/SPP), which ultimately becomes the Fund Disbursement Order (Surat Perintah Pencairan Dana/SP2D). Behind the amounts being accounted for lie the concepts of Business Strategy and Business Feasibility Study. The agency's operational expenditure (such as the procurement of equipment through the e-purchasing method) is carried out with consideration of cost efficiency, price comparison, technical specifications, and transparency. This process ensures that every rupiah of GU funds is used to support the priority scale of maintaining provincial roads and bridges as optimally as possible.

Impact of Digital Transformation and Corporate Social Responsibility (CSR)

A comparison of the situation before and after the introduction of SIPD-RI shows a massive gain in efficiency. Administrative processes that were previously performed manually (cash book recording, physical documents prone to loss, and slow budget-ceiling checks) are now recorded in real time in a centralized digital audit trail. This evaluation of the procedure shows a high level of compliance with Permendagri No. 77 of 2020 on Technical Guidelines for Regional Financial Management (Kementerian Dalam Negeri RI, 2020).

Moreover, GU expenditure also reflects the Corporate Social Responsibility (CSR) of a government agency. The selection of partners or vendors registered in SIPD-RI is often directed toward empowering local micro, small, and medium enterprises (MSMEs) and toward the mandatory use of domestic products (Produk Dalam Negeri/PDN) with valid legal standing (such as a Business Identification Number/NIB and a Taxpayer Identification Number/NPWP). This shows that the circulation of regional budget funds through the GU procedure contributes directly to strengthening the local economy.

IV. CONCLUSION

Conclusion

Based on the review and analysis of the administration procedures and the accountability mechanism of SIPD-RI-based Reimbursement (GU) at the Public Works and Highways Agency of East Java Province, it can be concluded that the implementation of SIPD-RI has had a positive impact on regional financial management. The system supports more integrated, systematic, and transparent administration through digital, real-time recording and validation of data. In addition, the GU accountability mechanism has become more accountable because every stage leaves an audit trail that can be traced easily.

The GU procedures have been carried out in accordance with Permendagri No. 77 of 2020, from the use of the Imprest Fund (UP), the collection and verification of supporting documents, and the submission through SIPD-RI, to the preparation of the SPJ. The tiered validation by the PPTK, the PA/KPA, and the Expenditure Treasurer also helps minimize the risk of administrative errors and strengthens internal control.

Nevertheless, several obstacles remain in implementation, such as the need for human resources to adapt to system feature updates, the limited document upload capacity, and network or server disruptions at certain times that can

slow down the verification and completion of documents. Continued efforts are therefore needed to improve the effectiveness of SIPD-RI use in supporting more optimal regional financial management.

Recommendations

The Public Works and Highways Agency of East Java Province should continue to improve the competence of the human resources involved in regional financial management, particularly the Expenditure Treasurer, the PPTK, and the PA/KPA. Competence can be improved through training, technical guidance, and regular dissemination of information on the use of SIPD-RI and its feature updates. With a better understanding, GU administration and accountability can be carried out more effectively, more quickly, and in accordance with applicable provisions.

In addition, adequate information technology infrastructure is needed to support smooth SIPD-RI operations. The stability of the internet network and application servers should continue to be improved by the developer and the agencies concerned so that the technical problems that frequently occur during periods of high transaction volume can be minimized. In this way, validation, verification, and document uploading can run more smoothly without hindering activities or budget absorption.

Furthermore, financial managers should be more careful in collecting and verifying supporting documents before entering them into the system. Good-quality documents that meet the requirements will reduce the risk of rejection during validation and speed up the preparation of the SPJ. Besides that, periodic evaluation and monitoring of SIPD-RI implementation should be carried out to identify emerging obstacles and to formulate continuous improvement measures. With these efforts, SIPD-RI is expected to further support effective, efficient, transparent, and accountable regional financial management.

REFERENCES

Direktorat Jenderal Bina Keuangan Daerah, Kementerian Dalam Negeri RI. (2021). *Pedoman pelaksanaan Sistem Informasi Pemerintahan Daerah (SIPD)* [Guidelines for the implementation of the Regional Government Information System (SIPD)]. Kementerian Dalam Negeri Republik Indonesia. https://sipd.kemendagri.go.id

Fadillah, N., Sari, R. P., & Wulandari, T. (2023). Penerapan prinsip akuntabilitas dan transparansi dalam pelaporan pertanggungjawaban keuangan daerah berbasis sistem informasi [Application of the principles of accountability and transparency in information system-based regional financial accountability reporting]. *Jurnal Akuntansi dan Keuangan Publik, 8*(1), 45–62.

Halim, A., & Abdullah, S. (2020). *Akuntansi dan manajemen keuangan daerah* [Regional financial accounting and management] (Rev. ed.). UPP STIM YKPN.

Hartono, J. (2016). *Metodologi penelitian bisnis: Salah kaprah dan pengalaman-pengalaman* [Business research methodology: Misconceptions and experiences] (6th ed.). BPFE Yogyakarta.

Ikatan Akuntan Indonesia. (2023). *Standar akuntansi keuangan: Pernyataan standar akuntansi keuangan (PSAK) yang berlaku efektif* [Financial accounting standards: Effective statements of financial accounting standards (PSAK)]. Dewan Standar Akuntansi Keuangan IAI.

Kasmir, & Jakfar. (2023). *Studi kelayakan bisnis* [Business feasibility study] (13th ed.). Kencana Prenada Media Group.

Kementerian Dalam Negeri Republik Indonesia. (2020). *Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 77 Tahun 2020 tentang Pedoman Teknis Pengelolaan Keuangan Daerah* [Minister of Home Affairs Regulation of the Republic of Indonesia No. 77 of 2020 on Technical Guidelines for Regional Financial Management]. Berita Negara Republik Indonesia Tahun 2020 Nomor 1781.

Kementerian Dalam Negeri Republik Indonesia. (2022). *Peraturan Menteri Dalam Negeri Nomor 108 Tahun 2022 tentang Pengelolaan Sistem Informasi Pemerintahan Daerah* [Minister of Home Affairs Regulation No. 108 of 2022 on the Management of the Regional Government Information System]. Kementerian Dalam Negeri.

Mardiasmo. (2018). *Akuntansi sektor publik* [Public sector accounting] (Latest ed.). Penerbit Andi.

Martani, D., Veronica, S., Wardhani, R., Farahmita, A., & Tanujaya, E. (2021). *Akuntansi keuangan menengah berbasis PSAK* [PSAK-based

intermediate financial accounting] (3rd ed., Book 1). Salemba Empat.

Nafarin, M. (2020). *Penganggaran perusahaan* [Corporate budgeting] (3rd ed.). Salemba Empat.

Novianto, H., Sutopo, B., Nugroho, A., Wibowo, H., & Rahardjo, S. (2025). *Manajemen strategi: Teori dan implementasi di organisasi publik dan bisnis* [Strategic management: Theory and implementation in public and business organizations]. Penerbit Universitas Terbuka.

Jurnal Manajemen Bisnis
PROGRAM PASCASARJANA
UNIVERSITAS MUHAMMADIYAH TANGERANG