

Implementation of the Price Management Information System (SIMAHAR) Application in Proposing Standard Prices for Goods and Services at the Regional Finance and Asset Agency of West Kutai Regency

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Abstract

The development of information technology in the era of globalization has encouraged local governments to undertake digital transformation in financial management to improve efficiency, transparency, and accountability. This study aims to analyze the implementation of the Price Management Information System (SIMAHAR) application in the process of proposing standard prices for goods and services at the Regional Finance and Asset Agency (BKAD) of West Kutai Regency. The study focuses on implementation steps and strategies, the roles of the actors involved, implementation results, and factors hindering SIMAHAR implementation. This research used a qualitative method with a descriptive approach. Data were obtained through structured interviews with officials and staff of the BKAD of West Kutai Regency, as well as representatives from several relevant Regional Work Units (SKPD). Data analysis was conducted systematically to understand the dynamics of implementation and factors influencing the effectiveness of SIMAHAR implementation. The results show that the implementation of SIMAHAR has had a positive impact in accelerating the price standard proposal process, improving data accuracy, and minimizing the potential for price manipulation. Previously, the proposal process was carried out manually using physical documents, which was time-consuming and prone to errors. Through SIMAHAR, proposals become more effective, transparent, and accountable because they are equipped with comparative documents and price links that can verify accuracy. SIMAHAR implementation involves the crucial roles of the Regional Government Agency (BKAD) as the system manager, Regional Government Agencies (SKPD) as data inputters, and internal auditors as accountability monitors. However, several obstacles remain, including limited communication between SKPDs, lack of training, unstable internet connections, and user resistance to technological change. Overall, SIMAHAR makes a significant contribution to supporting the principles of good governance in regional financial management. This study recommends strengthening technological infrastructure, increasing human resource capacity, and optimizing coordination between SKPDs to achieve more optimal implementation.

INTRODUCTION

Today's developments are accelerating, and technology and information are also advancing. In this era of globalization and digitalization, everyone is required to keep up with the times. We have now passed the Industrial Revolution 4.0 and are entering Society 5.0. This requires people to develop and think about how to simplify work (Tetty Handayani Siregar, Nurul Aulia Dewi, Iskandar Muda & Yusrizal, 2025). The need to master science and technology, both in education, industry, marketing, and even in the government sector, demands digital transformation in all fields. Digitalization is a necessity for today's activities. The current rapid technological

developments require everyone to utilize digital technology with hope for the future (Situmorang et al., 2024).

According to (Ardyansyah et al., 2022), efforts to revitalize the bureaucracy, including institutional restructuring, provide a primary reference for good governance, particularly in building effective collaboration between the three main pillars: government, the private sector, and civil society, upholding the values of competence, transparency, accountability, participation, the rule of law, and social justice.

Government Procurement of Goods/Services, as stipulated in Presidential Regulation No. Law No. 93 of 2022 concerning the Government Goods/Services Procurement Policy Agency is a crucial key to the development process in a region. Without procurement of goods/services, development cannot proceed, leading to underutilization of regional government budgets, and thus the public cannot benefit from the results of development. This can hamper economic growth and reduce purchasing power. With a sound government procurement process, development can proceed, government budgets are utilized, and the community's economy will also improve.

Currently, the procurement process for goods/services has been carried out conventionally, carried out directly by the user of the goods and services through face-to-face meetings between the parties involved in the procurement (Fadila, 2024). Conventional procurement has many shortcomings, including being time-consuming, thus being seen as a waste of time and money, a lack of information, and unhealthy competition, which impacts procurement quality, the exclusion of potential suppliers, and the granting of special privileges to certain suppliers. According to (Atmoko & Bachtiar, 2007), various problems that arise in conventional procurement of goods/services can be classified as follows: (a) minimal monitoring; (b) abuse of authority; (c) contract irregularities; (d) collusion between public officials and partners; (e) manipulation and lack of transparency; (f) human resource weaknesses.

Implementation is a crucial aspect of the policy process and is an effort to achieve predetermined objectives using specific means and infrastructure within a specific timeframe. Generally, implementation is an effort to achieve predetermined objectives through programs to ensure the implementation of the policy. According to Anderson, as quoted by (Ardyansyah et al., 2022), public policy is a series of activities with a specific purpose or objective followed and implemented by an actor or group of actors related to a problem or matter of concern.

The Indonesian government has created an information system, which is one manifestation of the implementation of One Data Indonesia, as stipulated in Presidential Regulation Number 39 of 2019 concerning One Data Indonesia, which is the goal of Regional Governments in achieving good governance. This regulation is a new policy issued concerning the implementation and use of the Electronic-Based Government System (SPBE) with the aim of maximizing the use of information and communication technology to develop and improve the quality of budget planning efficiently and effectively. According to (Edowai et al., 2021), it cannot be denied that if a country or government sub-system has dared to introduce technological stuttering or the digital divide, it will open up broad opportunities for achieving renewal in other subsystems. This applies to all countries, regardless of their level of economic development, their level of human resource development and whatever the social and cultural context that exists in the community or country, if they can overcome GAPTEK (technological stuttering) and dare to fight against old ways that are slow and bureaucratic, then the hope for other progress will be achieved.

In carrying out all government affairs, employees are expected to be able to utilize or use supporting applications so that implementation and services can run effectively. In this regard, two

examples of regions that have successfully used application systems are evident. The first is a study by (Afifah et al., 2021) on the Simbakda application. This application was able to improve the performance of the Regional Financial and Asset Management Agency (BPBD) in the asset sector, as it facilitated and accelerated the accuracy of managing goods and assets in Makassar City. Second, a study by (Wahyuni et al., 2014) and (Tohir et al., 2023) found that the SIMDA implementation policy in Mataram City, specifically the general section of the regional secretariat, was successful, and employees were satisfied with the program. The results produced using SIMDA met the criteria for effective finance.

The existence of e-procurement has created an opportunity to reduce direct contact between goods/service providers and the procurement committee, allowing for a more transparent procurement process, saving time and costs, and facilitating financial accountability. To improve the efficiency of state funds spent through the government procurement of goods and services, efforts are needed to create openness, transparency, accountability, and the principles of healthy competition in the procurement process for government goods and services funded by the State Budget (APBN) and Regional Budget (APBD). These efforts are necessary to obtain affordable, high-quality goods and services that can be accounted for, both physically and financially, and for their benefits, contributing to the smooth functioning of government tasks and public services.

The Price Management Information System (SIMAHAR) is an application for inputting goods and services proposals that has begun to be implemented at the Regional Finance and Asset Agency (BKAD) of West Kutai Regency. This application is expected to significantly assist in the effective and efficient implementation of proposed price standards for goods and services. Therefore, this researcher is very interested in examining the proposed price standards for goods and services in West Kutai Regency, with the aim of determining the effectiveness of the proposed price standards in the application. Considering the factors influencing the proposal of prices for goods and services, including the lack of signal or unstable network connectivity, the lack of communication at the Regional Work Unit (SKPD) level in determining operators who will propose price standards through SIMAHAR, and the reluctance of some users to follow the standard price proposal procedure, these factors hinder the proposal of prices for goods and services. To confirm the use of SIMAHAR, the researcher conducted an interview with the Head of the Regional Budget Management Division, Mr. Agus Syaprani S.Hut., MP, as follows: "Before using the SIMAHAR application, the West Kutai Regency Regional Budget Agency (BKAD) initially received proposals in hard copy form, which were then manually inputted, which was time-consuming. However, after using the SIMAHAR application, the proposal of price standards has become more effective and efficient."

Based on the explanation above, the research at the Regional Finance and Asset Agency of West Kutai Regency is very interesting to examine, entitled "Implementation of the Price Management Information System (SIMAHAR) Application in Proposing Price Standards for Goods and Services at the Regional Finance and Asset Agency of West Kutai Regency."

METHODS

This study uses a qualitative approach with a descriptive method, which aims to understand in depth the implementation of the Price Management Information System (SIMAHAR) application in proposing standard prices for goods and services in West Kutai Regency. The qualitative approach was chosen because it is able to describe the process, meaning, and social dynamics that occur in the implementation of digital systems, particularly related to the roles of

actors, implementation strategies, results achieved, and inhibiting factors (Balaka, 2022). The study was conducted at the Regional Finance and Asset Agency (BKAD), the Community and Village Empowerment Agency, and the Population Control, Family Planning, Women's Empowerment and Child Protection Agency of West Kutai Regency as agencies that have used the SIMAHAR application. Data were collected through direct observation, structured interviews with key informants consisting of officials and relevant staff in each agency, and documentation in the form of official documents and supporting archives (Rahmani, 2022). Data sources include primary data obtained directly from informants and secondary data derived from literature, reports, and other relevant sources. Data analysis was carried out interactively with the stages of data reduction, data presentation, and drawing conclusions as stated by Miles and Huberman. To ensure the validity of the data, this study uses source and technique triangulation techniques, so that the data obtained can be tested for validity and credibility and can be scientifically accounted for (Sugiyono, 2021).

RESULTS AND DISCUSSION

A. Steps and Strategies for Using the SIMAHAR Application in Proposing Goods and Services Standards at the Regional Finance and Asset Agency of West Kutai Regency

The Price Management Information System (SIMAHAR) application is one of the uses of information technology as part of an innovative internet-based public service in the form of e-government. SIMAHAR was established to realize good governance by increasing accountability, transparency, and public participation in government administration. According to Article 2 of Minister of Home Affairs Regulation Number 70 of 2019, SIMAHAR is included in the provision of Regional Financial Information. It is a system for documentation, administration, and processing of regional financial data or other related data, presented as information for public access and as a basis for decision-making for planning, implementation, and reporting of regional accountability.

The process of submitting a purchase proposal from a Regional Government Agency (SKPD) to the SIPD is a series of steps that require precision and coordination between parties. These stages involve proposal submission, price monitoring, and final verification at the SIPD. Normatively, this process is designed to ensure transparency and accuracy in regional expenditure management. However, in its implementation, several significant challenges complicate the process.



Figure 1. Steps for Proposing SIMAHAR
(Source: West Kutai Regency BKAD, 2024)

In the initial stage, each regional government agency (SKPD) is tasked with preparing a Purchase Proposal Letter, which includes a list of required items and estimated prices. This proposal document must be submitted in two formats: a hard copy for physical archives and a digital PDF file to facilitate electronic distribution. This proposal letter should be supported by valid data, such as the results of a price survey from a credible source.

Once the proposal is received, the pricing supervisor is tasked with reviewing each document in detail. The pricing supervisor must also find the appropriate spending account code for each item submitted. Before uploading it to the SIPD, the pricing supervisor must first process the data to ensure it is accurate.

The final stage is uploading the compiled data to the SIPD. One crucial task is checking for potential duplicate input in the Selection Results System (SHS). Once processed, the correct data will be entered into the SIPD.

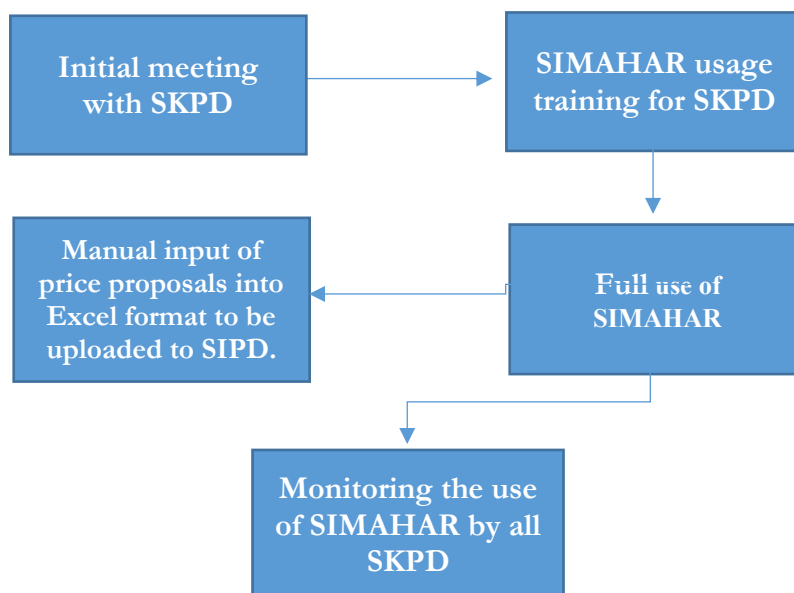


Figure 2. SIMAHAR Implementation Steps
(Source: West Kutai BKAD, 2024)

The area managed by SIMAHAR is Government Procurement of Goods/Services (PBJP), which is organized by the Government Procurement Policy Agency (LKPP), led by the Head, based on the guidelines for implementing government procurement of goods/services as referred to in Presidential Regulation Number 93 of 2022 concerning the Government Procurement Policy Agency. The steps and strategies implemented refer to Article 3 of Presidential Regulation Number 93 of 2022 regarding the implementation of LKPP's functions towards SIMAHAR, including the following:

First, determining standard procedures for government procurement of goods/services when accessing the Price Management Information System (SIMAHAR) application. SIMAHAR serves as a medium that utilizes internet-based information technology in organizing the Regional Financial Information System to assist the Regional Finance and Asset Agency in implementing integrated regional financial management. Before entering the SIMAHAR application, the West Kutai Regency Regional Revenue and Asset Agency (BKAD) receives proposals in the form of hard copies of documents with established standard prices for goods and services to be entered into a soft file in Excel format. This strategy facilitates users' preparation in uploading standard price proposal documents for goods and services to SIMAHAR, the Regional Government Information System. This takes into account the timeframe that must be utilized efficiently, as proposals and supporting documents are often not submitted. Therefore, they need to be prepared in advance as an Excel document before generating a proposal for goods and services expenditure.

Before the SIMAHAR application was implemented, proposals for standard prices for goods and services in West Kutai Regency were processed manually through hard copy submissions. Although this process was considered quite time-consuming, most Regional Work Units (SKPD) felt comfortable with this work pattern. Many SKPDs felt this manual process had become routine and did not pose a significant burden. However, this manual approach has the disadvantage of making it difficult to ensure transparency and accountability, especially since proposals often lack adequate supporting documentation. This increases the risk of errors and hinders efficient decision-making. The West Kutai Regency Regional Personnel Agency (BKAD) has established standard procedures for formulating standard price proposals for goods and services, along with all Regional Work Units (SKPDs). This involves providing insights and perspectives based on the principles of reliability and business process quality standards, as outlined in Presidential Regulation No. 16 of 2018 concerning Government Procurement of Goods/Services. The BKAD and SKPDs will identify the need for goods/services, assessing them based on quality, quantity, time, cost, location, and provider. Fundamentally, these proposals must prioritize cost efficiency, effective benefit delivery, transparency to prospective participants, transparency regarding criteria fulfillment, healthy and fair competition among providers, and accountability in achieving targets.

The proposals compiled by the BKAD and SKPDs will be uploaded to the SIMAHAR application based on the aforementioned procurement principles, within a timeframe determined by the Regional Government Budget Team. Once all proposed standards and prices for goods/services have been successfully uploaded by the SKPDs, they will be displayed in the Regional Government Information System through SIMAHAR. SKPD as SIMAHAR users have been given active accounts that can facilitate the uploading of documents proposing standard prices for goods/services via the SIMAHAR application.

Second, establishing policies for developing human resources in government procurement, which influence the smooth management of the SIMAHAR application. Therefore, to support the optimal use of SIMAHAR, binding provisions must be adhered to by human resources based on the expertise gained through SIMAHAR management training. The intended policy, as reviewed in the Circular Letter, includes SIMAHAR implementation guidelines to be communicated to all Regional Government Agencies (SKPD). Developing SIMAHAR management resources is expected to improve quality and foster professionalism as the basis for carrying out the duties and responsibilities of Regional Financial Information System users. This consideration is based on the consideration that not all human resources are reliable in operating internet-based information system applications, and therefore, a human resource development strategy should be implemented first.

Third, establishing policies for transformation, which are implemented in accordance with Presidential Regulation Number 39 of 2019 concerning One Data Indonesia, serves as the basis for SIMAHAR development to support e-government implementation in accordance with the principles of good governance. The SIMAHAR application has been designed in accordance with the rules established by government policy and is adhered to by all Regional Government Work Units (SKPD), and its use must be fully accounted for by the Regional Government Budget Team (TAPD).

Fourth, technical guidance, advocacy, and legal opinions are provided. Technical guidance is a strategy for implementing SIMAHAR, which is considered difficult to implement in the process of proposing goods and services standards. This difficulty was identified due to the

previous proposal pattern, which did not require a price comparison list for goods/services. The strategy implemented by the Regional Personnel Agency (BKAD) to transition this proposal process is by referring to the rules as the basis for the quality of goods/services price standards.

Fifth, monitoring and evaluating the implementation of government goods/services procurement, in accordance with the provisions of the SIMAHAR implementation circular, ensures compliance with the principle of accountability for the results of goods/services procurement proposals. As part of the implementation strategy, the BKAD conducts training for all employees responsible for managing goods and assets. This training covers how to use the SIMAHAR application, an explanation of the required documents, such as the absolute accountability document and the Price Comparison List (DPH), and adjustments to the proposal timeline to align with the budget cycle established by the Regional Government Budget Team (TAPD). The Regional Budget Agency (BKAD) emphasizes that through SIMAHAR, the process of proposing standard prices for goods and services will be more in line with expected standards, ensuring both administrative and technical accountability.

Sixth, fostering and providing administrative support to all organizational units within the LKPP (National Budget Agency). This support takes the form of ongoing communication, information, and education tools targeted at all Regional Government Work Units (SKPDs). SIMAHAR users, specifically the West Kutai Regency Government Unit Price Standards, play a role in assisting in the adjustment of proposed standard goods/services that can be accounted for. This activity opens an open discussion forum, attended by policymakers who guide SKPDs. This discussion forum is one of the most appropriate strategic steps for optimizing reliable price proposals.

Seventh, overseeing all LKPP tasks by conducting audits on the quality assessment of goods/services adjusted against the value of expenditures. This aims to avoid markups on goods/services prices during the procurement process.

The implementation of the SIMAHAR application at the West Kutai Regency Regional Revenue and Expenditure Agency (BKAD) is a strategic step in improving the efficiency, transparency, and accountability of regional financial management. Through a series of structured steps and strategies, including education, training, monitoring, and ongoing evaluation, BKAD successfully overcame initial challenges and optimized the use of information technology in the process of proposing standard prices for goods and services. The resulting positive impact demonstrates that this digital transformation not only simplifies administrative processes but also strengthens good governance. Moving forward, BKAD is committed to continuously developing and refining the SIMAHAR application. Furthermore, it strives to ensure the system remains adaptive to changing needs and challenges, while continuing to support the achievement of regional development goals.

B. The Role of Actors in the Implementation of the SIMAHAR Application in Proposing Goods and Services Standards at the Regional Finance and Asset Agency of West Kutai Regency

In the implementation of a policy related to the use of the SIMAHAR application, the decision-making process of stakeholders as actors who contribute to the public service delivery program is also introduced, as in the implementation model from Merilee S. Grindle. The position of stakeholders or actors in policy implementation is contextualized by the extent of the impact and/or who is affected by the public service program or activity (Sari, 2018). According to

Thompson, the role of actors in policy implementation is influenced by two factors: power and interest (Pasaribu et al., 2023).

As is known, the Regional Asset Management Division (PBMD) within the Regional Asset Finance Agency plays an important role in assisting the development of SIMAHAR for the procurement of goods/services by SKPD. To classify the role of implementing actors between PBMD and SKPD, it can be determined based on Thompson's grouping of actor types as follows:

1. The role of PBMD is categorized as an actor with a higher level of interest than power. The interest in question is the formulation of procurement spending for goods/services. The PBMD's task is indeed low-capacity to achieve the objectives of SIMAHAR implementation, but it is influential in the management of SIMAHAR carried out by SKPD. This means that PBMD only plays a role in providing a facility that makes it easier for SKPD to propose procurement prices for goods/services by breaking down the proposal process according to standards adhered to by all SKPDs at the West Kutai Regency level. The PBMD's role is very influential in establishing alliances with other parties, for example the SIMAHAR application development team in order to facilitate access implemented by SKPD.
2. The role of SKPD is categorized as an actor with low interest but high power, or can be called a supporter (content setter). SKPD significantly influences the risk of SIMAHAR implementation after its implementation is directed based on the PBMD guidelines regarding reliable price standards in the preparation of goods/services procurement prices. Of course, SKPD also plays an important role so that it can transform into a key player that is continuously monitored by BKAD to establish relationships between stakeholders so that they play an active role in achieving SIMAHAR goals.

The implementation of the Price Management Information System (SIMAHAR) application in West Kutai Regency is a strategic effort to digitize the process of proposing and setting standard prices for goods and services. As an application aimed at simplifying the management of prices for goods and services, SIMAHAR involves various collaborative parties.

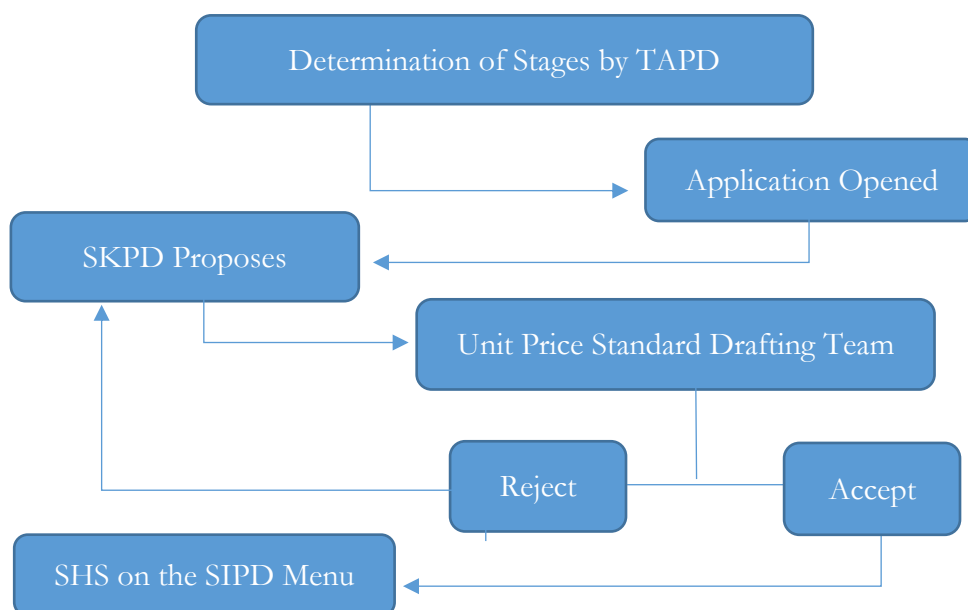


Figure 3. SIMAHAR Proposal Process
(Source: West Kutai BKAD, 2024)

As the primary work unit within the Regional Finance and Assets Agency (BKAD), the Regional Budget and Procurement Division (PBMD) plays a central role in ensuring the successful implementation of the SIMAHAR application. The PBMD provides the tools and process guidance needed to propose standard prices for goods and services. By providing the necessary tools and information, the PBMD ensures that the price proposal process is transparent, accountable, and in accordance with regulations. PBMD also benefits the most, as the application helps them develop standard pricing documents that are easier to audit and maintain accountability.

As end users of the application, Regional Government Agencies (SKPD) are responsible for inputting the necessary data into the system. This data includes proposed standard prices for goods and services, which will serve as the basis for various procurement processes. SKPDs are the actors directly involved in the application, so the efficiency and effectiveness of implementation depend heavily on the competence and willingness of SKPD employees to carry out this task. Employees assigned to manage data input into SIMAHAR must understand the application's workflow and the importance of accurate data management. Input errors can cause problems in the procurement process, so training and technical assistance are crucial to ensure smooth implementation.

The application development team plays a technical role in ensuring the SIMAHAR system functions according to user needs. They assist the Regional Budget Agency (PBMD) Division in translating the standard price proposal process into an easy-to-use digital technology. One of the development team's significant contributions was creating an intuitive application dashboard that reflects a logical workflow. This dashboard allows users from PBMD and SKPD to understand the stages of data input through to the final output, the standard price. The development team's role extends beyond the application launch. They must also be ready to provide technical support if problems arise or system updates are needed.

The success of SIMAHAR implementation depends not only on the roles of each actor but also on effective coordination among them. The PBMD Division, SKPD, and the development team must establish effective communication to ensure that all parties understand their roles and responsibilities. This process includes socialization of application use, technical training for users, and periodic evaluations to assess the application's effectiveness. The role of stakeholders in the implementation of the SIMAHAR application in West Kutai Regency is crucial to the system's success. The Regional Budget Agency (PBMD), Regional Government Agencies (SKPD), and the development team have distinct but complementary responsibilities in ensuring the smooth running of the price standard proposal process.

One key to success is ensuring effective communication. The PBMD serves as the primary administrator, verifying and approving price standards, while the SKPD is responsible for submitting proposals that align with operational needs. The application development team, on the other hand, ensures that the SIMAHAR system functions optimally, is easy to use, and efficiently meets price data management needs. For this process to succeed, structured communication is necessary to ensure each party understands their roles and responsibilities in the price management cycle.

In addition to coordination, SIMAHAR implementation also requires comprehensive outreach to users at the SKPD level. This outreach aims to ensure users understand the application's functions and benefits, enabling them to maximize its available features. Furthermore, technical training is crucial to ensure users can operate the application smoothly, including data entry, price validation, and reporting. This training should be designed in a practical and structured

manner, so that users feel confident in using the application without errors that could disrupt the administration process.

C. Results of the Implementation of the SIMAHAR Application in Proposing Goods and Services Standards at the Regional Finance and Asset Agency of West Kutai Regency

The steps and strategies of the Regional Finance and Asset Agency were previously implemented as an illustration of what is expected to implement the SIMAHAR application in the price proposal process for goods/services procurement. In terms of optimizing the price proposal for goods/services procurement, it is assessed using implementation indicators in assessing the fulfillment of e-government in accordance with the goals or targets according to Edward III which must be determined through 4 variables including communication, resources, disposition, and bureaucratic structure (Nouval et al., 2023).

Table 1. Implementation Variables, Explanations and BKAD Strategies

No	Implementation Variables	Explanation	BKAD Strategy
1	Communication	Establishing intensive communication between the Regional Personnel Agency (BKAD) and Regional Government Agencies (SKPD) to ensure understanding of SIMAHAR's objectives and benefits.	Intensive direction and implementation.
		Providing a feedback mechanism for SKPDs to improve the application and procedures.	Ensure that regional government agencies (SKPD) understand workflows and responsibilities.
2	Resource	The technical competence of SKPD human resources is crucial for operating the application.	Provide training and technical guidance to users.
		Availability of adequate training, technical guidance, and infrastructure.	Ensure the availability of supporting infrastructure.
3	Disposition	SKPD commitment to proposing prices honestly and democratically.	Promote a work culture that prioritizes integrity.
		Challenges related to adherence to quality standards in the application.	Improve the attitudes and understanding of regional government agencies (SKPD) through outreach.
4	Bureaucratic Structure	Clarity of standard operating procedures (SOPs) guides every stage of implementation, from data collection to proposal input.	Design clear and practical standard operating procedures (SOPs).
		A flexible yet accountable structure supports the process.	Ensure coordination between the Regional Government Agency (PBMD), regional government agencies (SKPD), and application developers.

Source: Data Processed by Researchers, 2024

The table above explains that, first, communication is demonstrated by the relevant parties, both in terms of direction and implementation. This communication fosters understanding among

the Regional Work Units (SKPD) as implementers, enabling them to understand the goals and objectives expected by the Regional Personnel Agency (BKAD) when operating the SIMAHAR application. These targets are included in the target group. Communication is a key aspect in implementing SIMAHAR. The BKAD, as the primary implementer, maintains intensive communication with the SKPDs to ensure a clear understanding of the application's goals and benefits.

Good communication enables SKPDs to understand the expected workflow, including their responsibilities in proposing prices following established procedures. However, communication is not only about conveying information; it also includes feedback from application users. By listening to input from SKPDs, the BKAD can adjust systems or procedures to address any obstacles encountered.

Second, resources are emphasized, focusing on the qualifications of SKPDs in implementing the SIMAHAR application. The rules and guidelines established by the BKAD should be implemented appropriately by SKPDs when proposing prices for goods/services procurement in the SIMAHAR application.

The success of SIMAHAR implementation also depends on the availability of resources, both human and technological. SKPD employees tasked with data input must possess adequate technical competency. The Regional Personnel Agency (BKAD) has provided training and technical guidance to ensure all users understand how the application works. Furthermore, technological resources, such as network infrastructure and supporting hardware, are also crucial factors. Technical constraints, such as network disruptions or incompatible devices, can hinder smooth implementation.

Third, disposition relates to the SKPD's commitment to carrying out its duties by proposing prices for goods/services procurement on the SIMAHAR application honestly and democratically. This still needs to be addressed, given that many SKPDs do not adhere to the quality standards established in the SIMAHAR application. Therefore, the BKAD is expected to improve data on SKPD attitudes toward the implementation of the SIMAHAR application. The commitment and attitude of SKPDs as implementers are also important variables. Although the SIMAHAR application is designed to simplify the process, success still depends on the SKPD's willingness to use the application honestly and professionally. Some SKPDs may not yet fully understand the importance of entering accurate and complete data. To address this, the Regional Personnel Agency (BKAD) needs to continue promoting a work culture that prioritizes integrity and responsibility.

Fourth, the bureaucratic structure can be improved, or can refer to the Standard Operating Procedures previously established by the BKAD for Regional Government Agencies (SKPD). While the BKAD's steps and strategies have been significantly simplified, despite requiring the individual input of goods/services price data into SIMAHAR, they are still considered relatively uncomplicated. This means that price proposals for goods/services procurement are quite flexible and can be managed through the SIMAHAR application. The bureaucratic structure in the implementation of SIMAHAR at the BKAD of West Kutai Regency serves as the primary foundation for ensuring the smooth process of proposing standard prices for goods and services. The existence of Standard Operating Procedures (SOPs) serves as technical guidelines that guide each stage of implementation, from data collection to inputting proposals into the application.

These SOPs are designed to provide clear direction to all relevant parties, from the Regional Personnel Agency (PBMD), which is responsible for providing technical tools, to the Regional

Personnel Agency (SKPD), which serves as the primary user of the application. Clarity in SOPs not only helps define the responsibilities of each actor but also creates a consistent work structure, minimizing the potential for confusion or errors. With structured SOPs, regional government agencies (SKPD) can easily follow workflows, such as including supporting price documents or data validation, making the proposal process more transparent and accountable.

The Regional Personnel Agency (BKAD) ensures that the relationship between Regional Government Agency (PBMD), regional government agencies (SKPD), and application developers runs smoothly through a clear division of roles and ongoing coordination. This structure is designed to maintain process flexibility without compromising the principles of good governance. For example, although every price proposal must undergo a rigorous verification process, this mechanism remains flexible so that SKPDs do not feel burdened by complex procedures. With an efficient bureaucratic structure, SIMAHAR successfully balances data accuracy and process smoothness, making it an effective tool in supporting modern and integrated regional financial management.

D. Inhibiting Factors in the Implementation of the SIMAHAR Application in Proposing Goods and Services Standards at the Regional Finance and Asset Agency of West Kutai Regency

Policy implementation is certainly not free from several factors and obstacles that affect the implementation of public services from the SIMAHAR application. The success of implementation is influenced by the strategies implemented by relevant stakeholders regarding public services as reviewed based on the opinion of (Laylan Syafina, Ulfatul Makwa, 2022) as follows:

Table 2. Aspects, Supporting Factors and Obstacles to Inputting Standard Prices for Goods and Services

Aspect	Supporting Factors	Obstacle
Content of Policy	Benefits of information technology based on the Regional Government Information System.	Lack of role clarity, training support, technological infrastructure, and adaptation incentives in policy.
	Adjustment of prices for goods/services according to standards.	
	Increased confidence among proposers thanks to price compliance.	
Position and Interests	PBMD at the Regional Revenue and Expenditure Management Agency (BKAD) supports SIMAHAR management.	The burden is still felt by several SKPD parties, although it has decreased.
	Operational efficiency thanks to standard price reference values.	
Resource	Optimization through adequate tools.	Dependence on supporting resources can be a hindrance if technical constraints occur.
	More reliable proposal process direction with effective price comparison.	

Implementation Environment (Context of Implementation)	Power, Interests, and Actor Strategies	Collaboration between the Regional Personnel Agency (BKAD) and Regional Government Agencies (SKPD): BKAD manages the application, and SKPDs implement directives.	Imbalances in strategies between actors, such as lack of communication.
	Institutional Characteristics	BKAD and PBMD provide outreach, support tools, and systematic evaluation.	Institutional limitations in addressing technical obstacles in the field.
	Responsiveness and Compliance	Procedures and standards are well established.	Communication barriers between users. Inadequate internet connectivity leads to non-compliance by regional government agencies with established standards.

Source: Data Processed by Researchers, 2024

Policy content is influenced by several aspects of the SIMAHAR application's implementation. The basic foundation for SIMAHAR implementation is determined after the policy has been transformed, encompassing the types of benefits to be achieved, the extent of the desired change, the interests and positions of stakeholders, program implementers, adequate resources, and the appropriateness of the resulting program.

The benefits of SIMAHAR implementation are identified from the West Kutai Regency Finance and Regional Asset Agency's (BKAD) expectations, which are expected to ensure the procurement of goods/services is on target and timely. SIMAHAR, utilizing information technology based on the Regional Government Information System (SIMI), is considered to have achieved its intended benefits, including a proposal process that aligns with the price adjustments for goods/services, despite the need for manual data input from hard-copy documents into Excel columns. This does not hinder SIMAHAR's efficiency; rather, SIMAHAR has brought the benefit of conforming prices to standards established in collaboration with the Regional Asset Management Division within the BKAD.

The standards of the Regional Budget Agency (BKAD)'s Regional Budget Agency (PBMD) also demonstrate its position and importance as a target group, contributing to the success of SIMAHAR implementation. PBMD's importance is crucial in providing adequate tools and supporting SIMAHAR management by Regional Government Agencies (SKPD), enabling the goods/services price proposal process to meet the established price standards. Consequently, changes achieved in SIMAHAR implementation have been identified, including increased confidence among proposers due to the alignment of prices between price comparison documents and active links in the price supervisory process.

Ultimately, these supporting resources optimize the efficiency of goods/services price proposals through the use of standard price reference values as guidance for the reliable implementation of SIMAHAR. The burden placed on SKPDs in SIMAHAR operations is reduced

due to the ease of effective price comparisons, which support the success of the goods/services price proposal program through the use of information technology.

The context of implementation also significantly influences the level of SIMAHAR implementation capability of SKPDs in proposing goods/services prices. The implementation environment in question can be described as follows:

1. Power, interests, and strategies of actor involvement. The consideration of the power, interests, and strategies of actors as one of the components of the implementation environment must be carefully calculated to measure the smoothness of the implementation of the SIMAHAR application. Actors involving the BKAD together with SKPD are two influential parties in implementing the SIMAHAR application, from BKAD which has an interest and power to manage application development and SKPD as the party that implements BKAD's directives in the use of the SIMAHAR application.
2. Institutional characteristics identified from the role of the Regional Finance and Asset Agency as an interested party in the implementation of SIMAHAR. The Regional Personnel Agency (BKAD), assisted by the Regional Personnel Agency (PBMD), demonstrates its characteristics through its duties and authority in providing outreach, socialization, and supporting tools to Regional Government Agencies (SKPD) so that the SIMAHAR application can operate in accordance with the standard price of goods/services. Starting from establishing procedures, adequate strategies, appropriate steps, to evaluation, it is the responsibility of the BKAD and PBMD as institutions that have authority over the achievement of the SIMAHAR application.

Responsiveness and compliance are emphasized on the responsiveness of the implementers. The implementers in question are the Regional Government Work Units (SKPD), which are required to comply with and be able to respond to directions from the Regional Personnel Agency (BKAD) and Regional Personnel Agency (PBMD) for the procurement price proposal process for goods/services when using the SIMAHAR application. As is known, so far appropriate procedures and standards have been established, SKPDs are still hampered by communication between users, so many of them do not follow the steps of the BKAD due to inadequate internet network support. Therefore, it is necessary to review the aspects of responsiveness and compliance of SKPDs in their reference to the rules and standards for proposing procurement prices for goods/services in the implementation of the SIMAHAR application, although this has not had a very significant impact on the efficiency of the application's use.

CONCLUSION

Based on the results of the research conducted using a qualitative descriptive approach, it can be concluded that the implementation of the Price Management Information System (SIMAHAR) application in proposing standard prices for goods and services in West Kutai Regency has been carried out in accordance with the provisions and requirements of regional financial management. SIMAHAR implementation has been able to support a more systematic, transparent, and integrated planning and budgeting process across regional agencies, particularly the Regional Finance and Assets Agency, the Community and Village Empowerment Agency, and the Population Control, Family Planning, Women's Empowerment, and Child Protection Agency.

From a process perspective, SIMAHAR implementation has demonstrated increased efficiency in inputting and managing data for proposed standard prices. Although several technical

and administrative challenges remain, such as limited user understanding of the system and the need to adjust data to actual conditions on the ground. However, through inter-agency coordination and human resource support, these challenges can be gradually minimized.

The validity of the data obtained through triangulation techniques indicates that the information collected from observations, interviews, and documentation is mutually reinforcing, ensuring the scientific validity of the research results. Thus, SIMAHAR can be assessed as a strategic instrument in supporting accountable and information technology-based regional financial governance, while also being a basis for improving policies for managing standard prices for goods and services in West Kutai Regency in the future.

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