

## **ABSTRACT**

This research evaluates the financial management information system of local governments in Indonesia, with a case study on the Tegal City Government. The information system used to manage local government finances is the Regional Government Information System (SIPD). By referencing central government regulations that mandate the use of SIPD to improve transparency, accountability, and efficiency in local financial management, this study explores the processes, impacts, and strategies for overcoming obstacles.

The method used in this research is a qualitative approach with a case study on the Tegal City Government. Data was collected through in-depth interviews with relevant parties, direct observation of work processes, and analysis of official documents. Data analysis was performed using the Creswell model, which allows for a deep interpretation of the case study findings.

The results show that the implementation of SIPD in Tegal City has been gradual and not fully integrated between 2020 and 2025. The use of SIPD is still limited to the planning and budgeting modules, while the bookkeeping and reporting modules still use other systems, namely the Regional Management Information System (SIMDA) and the Financial Management Information System (FMIS) as a newer version of SIMDA. The impact of this non-integrated implementation is data inconsistency and inaccuracy, which has the potential to disrupt the information flow, cause delays, and increase the risk of errors in financial reporting. Another impact is that auditors (BPK) require more effort during their examinations due to data inconsistency and inaccuracy. The implementation strategies were carried out by the Ministry of Home Affairs and the Tegal City Government. The Ministry of Home Affairs strengthened the SIPD implementation regulations and improved the quality of the SIPD with System Integration Testing (SIT), User Acceptance Testing (UAT), and Testing Operation. The Tegal City Government increased the budget for network requirements according to the network specifications recommended by the Ministry of Home Affairs, provided training to planning and finance administrators for the transfer of knowledge to SIPD users in regional work units (SKPD), and acted as a help desk for each local financial management process.

**Keywords:** Evaluation, Financial Management Information System, SIPD, Accountability, System Integration.