CHAPTER I
INTRODUCTION

I.1 Background of Study

The development of the era of information technology (IT) into the era of data technology, is a phenomenon that is quite interesting for people to prepare taking a new step. In this transitional period, the use of IT is still tend to be done for every organization, whether profit-oriented and public service-oriented. One use of IT in government agencies could be seen with their e-Government, its the use of IT to support government services and operations (Palvia & Sharma, 2007). Based on e-Government Directorate, 2014, the average value of Indonesian e-Government ranking (PEGI) Bandung regency government in 2014, is 2.43. This indicates that the performance ratings of Bandung Regency Government in using IT is still included in the poor category. The following Figure I.1 is e-Government ranking of West Java in 2014:

NO	KABUPATEN/KOTA	DIMENSI					NILAI RATA-RATA	KATEGORI
		KEBIJAKAN	KELEMBAGAAN	INFRASTRUKTUR	APLIKASI	PERENCANAAN		
1	Kota Cimahi	2.79	2.67	2.90	2.80	3.00	2.83	Baik
2	Kota Bogor	2.63	2.87	2.86	2.80	2.87	2.80	Baik
3	Kota Bekasi	2.81	2.60	2.64	2.50	2.70	2.65	Baik
4	Kota Depok	2.63	2.87	2.62	2.57	2.53	2.64	Baik
5	Kabupaten Purwakarta	2.50	2.60	2.52	2.67	2.67	2.59	Baik
6	Kabupaten Bandung	2.42	2.60	2.24	2.37	2.53	2.43	Kurang
7	Kota Cirebon	2.38	2.27	2.24	2.23	2.53	2.33	Kurang
8	Kabupaten Bekasi	1.75	2.53	2.33	2.00	2.33	2.19	Kurang
9	Kota Sukabumi	2.21	2.53	2.05	1.90	2.07	2.15	Kurang
10	Kabupaten Cirebon	1.92	2.40	2.00	2.17	2.20	2.14	Kurang

Figure I. 1 PeGI of West Java years 2014 (Direktorat e-Government, 2014)

Bandung regency government tried to increase the use of IT in operational case starting on a small scale, such as the regional working units (SKPD) in the Department of Revenue and Financial Management (DPPK). DPPK has the duties and functions (Tupoksi) to formulate technical policy and implement technical-operational activities in the revenue sector I, revenue II, budget, treasury, and accounting and implementing Agency administrative (DPPK, 2011). With the main focus as a provider of services for the public, so as a public institution should be

able to integrate the service with the right IT (Hazlett & Hill, 2003). In accordance with current conditions, DPPK has implemented IT to support the execution of Tupoksi. IT is already used by DPPK in the form of Tax Object Information System Management (SISMIOP), Regional Information System Management (SIMDA) Keuangan and Pendapatan. SISMIOP used for public services in managing land and building tax (PBB online) that is used in 2nd Revenue Deputy, SIMDA Keuangan used in Budget, Treasury, and Accounting Deputy, while the SIMDA Pendapatan is used for 1st Revenue Deputy. Table I.1. The following describes application usage in DPPK :

Table I. 1 Table of Application in DPPK

Application	Revenue sector I	Revenue sector II	Budget sector	Treasury sector	Accounting sector	Application source
SISMIOP		v				DPPK
SIMDA Keuangan			v	v	v	BPKP
SIMDA Pendapatan	v					BPKP

Can be seen from Table I.1 that the use of the application with other applications is not intact into a single dashboard, so that the application is still limited use in a related sector. Applications used in the budget sector, treasury, and accounting was still not integrated with the applications used in the revenue sector I and revenue II. Originally SISMIOP application indicates that the application was built by the DPPK itself through a third party. While the Finance and Revenue SIMDA applications built by the Financial and Development Supervisory Agency (BPKP).

According to the results of observations in DPPK, the existing business processes in the budget sector, treasury, and accounting can be helped by using SIMDA Keuangan. The application is intended to help financial management at both the Regional Finance Management Working Unit (SKPKD) as the reporting entity, nor at the level SKPD as accounting entity. Reporting that exists in the application in accordance with Government Accounting Standards (SAP). The following Table I.2, showing relation of SIMDA Keuangan, actor, and business processes in the budget function:

Table I. 2 Relation of Actor with Business Processes Budget Function in SIMDA Keuangan

SIMDA KEUANGAN	ACTOR					
BUSINESS PROCESS IN BUDGET FUNCTION	Head of DPPK	Budgeting Head Deputy	Revenue and Financing Budgeting Arrangement Head Section	Direct Expenditure Budgeting Arrangement Head Section	Undirect Expenditure Budgeting Head Section	Staff
Raperda APBD Arrangement	N	N	P	P	P	F
DPA SKPD Plan Arrangement	N	N	P	P	P	F

Based on Table I.2 can be seen that all the key of business processes that exist on the budget sector has been supported by the SIMDA Keuangan. But it shows that staff can fully using SIMDA Keuangan, head section only partial using SIMDA Keuangan, and head deputy can not use SIMDA Keuangan. Head section only can check Raperda APBD and DPA SKPD, but they can not approve them by signing using SIMDA Keuangan. Head deputy only can sign the compiled DPA SKPD and Raperda APBD manually. On the other hand, in the area of treasury function, it shows the same thing with budget function. The following Table I.3 shows the relation of SIMDA Keuangan, actor, and business processes in treasury function:

Table I. 3 Relation of Actor with Business Processes Treasury Function in SIMDA Keuangan

SIMDA KEUANGAN	ACTOR					
BUSINESS PROCESS IN TREASURY FUNCTION	Head of DPPK	Treasury Head Deputy	Treasury Administration Head Section	Local Cash Head Section	Researching and Publishing SP2D Head Section	Staff
Cash Acceptance	N	N	P	P	P	F
Cash Expenditure	N	N	P	P	P	F
Cash Reporting	N	N	P	P	P	F
SP2D Publishing	N	N	P	P	P	F
SPP-SPM Publishing	N	N	P	P	P	F

SPD Publishing	N	N	P	P	P	F

Based on Table I.3, can be seen that all the key of business processes that exist on the budget sector has been supported by the SIMDA Keuangan. But it shows that staff can fully using SIMDA Keuangan, head section only partial using SIMDA Keuangan, and head deputy can not use SIMDA Keuangan. Head section only can check cash position report, SP2D, SPP-SPM, SPD, but they can not approve them by signing using SIMDA Keuangan. Head deputy and head of DPPK only can sign the cash position report, SP2D, SPP-SPM, SPD manually. On the other hand, in the area of accounting function, it shows the same thing with treasury function. The following Table I.4 shows the relation of SIMDA Keuangan, actor, and business processes in the accounting function:

Table I. 4 Relation of Actor with Business Processes Accounting Function in SIMDA Keuangan

SIMDA KEUANGAN	ACTOR					
BUSINESS PROCESS IN ACCOUNTING FUNCTION	Head of DPPK	Accounting Head Deputy	Accounting Revenue and Finance Head Section	Direct Expenditure Accounting Head Section	Undirect Expenditure Accounting Head Section	Staff
Revenue Accounting	N	N	P	P	P	F
Financing Accounting	N	N	P	P	P	F
Direct Expenditure Accounting	N	N	P	P	P	F
Undirect Expenditure Accounting	N	N	P	P	P	F
Weekly Revenue and Financing Accounting	N	N	P	P	P	F
Monthly Revenue and Financing Report	N	N	P	P	P	F
Weekly Direct Expenditure Report	N	N	P	P	P	F
Monthly Direct Expenditure Report	N	N	P	P	P	F
Weekly Undirect Expenditure Report	N	N	P	P	P	F
Monthly Undirect Expenditure Report	N	N	P	P	P	F

Based on Table I.4, can be seen that all the key of business processes that exist on the budget sector has been supported by the SIMDA Keuangan. But it shows that

staff can fully using SIMDA Keuangan, head section only partial using SIMDA Keuangan, and head deputy can not use SIMDA Keuangan. Head section only can check NHPTPH, NHPTPEMH, NHPTBLH, NHPTBTLH, NRTPM, NRTPB but they can not approve them by signing using SIMDA Keuangan. Head deputy and head of DPPK only can sign the NHPTPH, NHPTPEMH, NHPTBLH, NHPTBTLH, NRTPM, NRTPB manually. Based on the observation result above, it shows that SIMDA Keuangan only can support for transactional level.

With PEGI ratings can be seen that the performance of the Bandung Regency Government with the use of IT is below the average. This is supported by Table I.1, that application uses in DPPK to other application has not become a dashboard as a whole, so that the application is still limited use in a related sector. In addition, in Table I.2, I.3 and I.4 describes that SIMDA Keuangan still can not support the managerial functions, such as monitoring and approving processes. From the problem, it can be concluded that DPPK requires strategic planning of information systems (IS) in accordance with the needs of the organization, aligned with business IT strategy. Therefore, DPPK requires IT Master Plan as one form of strategic planning.

In order to create a strategic information systems plan, its needed an enterprise architecture (EA) approach to develop an integrated IT usage. A framework is also needed as a basis for managing complex information systems. Framework will simplify the use of strategic planning and ensure that the selected architecture will enable future development as a response to business needs (Setiawan, 2009). Appropriate framework to be implemented in the case of DPPK is The Open Group Architecture Framework (TOGAF), by following the phase in the Architecture Development Method (ADM). TOGAF ADM chosen because it has a flexible systematics, can adjust to the changes and needs during the design conducted. And phases for strategic planning of the TOGAF ADM was very detailed, so that DPPK would be easy to understand clearly.

I.2   Formulation of Problem

Based on background of problem above, main problem examined in this study is:

1.   How does the strategic information systems planning on budget function, treasury, and accounting in DPPK?

I.3 Research Purposes

Purposes of this study are:

1. Creating a strategic information system planning on budget function, treasury, and accounting in DPPK.
2. Results a feedback from stakeholder about strategic information system planning on budget function, treasury, and accounting in DPPK.

I.4 Problem Limitation

As for the problem limitation from the issues discussed, namely :

1. Strategic information system planning have resulted a basic framework of the Preliminary Phase, Architecture Vision, Business Architecture, Information Systems Architecture and Technology Architecture.
2. This study discusses designing at the level of contextual and conceptual.
3. This study uses a TOGAF ADM framework starting from the Preliminary to Opportunities and Solution phase.

I.5 Significance of Study

The significance of study are:

1. Provide a strategic information system planning as recommendation for DPPK in performing basic tasks and functions.
2. Provide blueprint of Business Architecture, Information System Architecture, and Technology Architecture.