Vol 5 No.3 (2026) - Agustus, pp 2897-2903 https://www.doi.org/10.59025/4a54cs83

Jurnal Masyarakat Madani Indonesia
e-ISSN: 2829-6702
https://syadani.onlinelibrary.id/

Computer Based Financial Administration Management for Public Service Accountability

Cantika Beatrice Jami[1], Elya Prihartini[1], Baiq Meirda Sabtia[1], Dwinta Ayu Karwindy[1], Nadia Lestari[1], Restu Alpiansah[1]

[1]*Management Study Program, Faculty of Economics and Business, Universitas Bumigora, Mataram, Indonesia*

INFO ARTIKEL

Diserahkan 27/06/2026
Direvisi 04/07/2026
Diterima 15/07/2026
Diterbitkan 28/07/2026

***Kata Kunci*:**

Regional Financial Administration, Computer-Based Data Management, Accountability Letter (SPJ)

ABSTRAK

Effective management of regional financial administration is a fundamental pillar of good governance in local government institutions. The Mataram City Regional Finance Agency (BKD) faces increasing demands for accuracy, accountability, and transparency in handling vast volumes of financial documents. This article documents an internship-based community engagement at BKD Mataram Secretariat from February 5 to March 6, 2026, wherein a Management student from Universitas Bumigora participated directly in administrative and financial data management activities. A participatory observation method was employed, involving hands-on engagement in Accountability Letter (SPJ) management, financial document archiving, SP2D and SPM verification, Coretax data processing using Microsoft Excel, General Cash Book (BKU) reconciliation, and Regional Government Information System (SIPD) data structuring. Results demonstrate that computer-based technology, particularly Microsoft Excel with SUMIF functions, substantially enhanced data processing efficiency and accuracy. Systematic archiving and rigorous document verification proved critical for administrative accountability in the public institution. The engagement contributed meaningfully to BKD's operational capacity while equipping the intern with practical competencies in public financial management. A final performance score of 90/100 affirmed the quality and impact of the activities conducted.

Corresponding author email: *cantika.jami@gmail.com*

Copyright@ Author (2026). Published by Alesha Media Digital. This is an open access article under the CC BY SA license. All writings published in this journal are personal views of the author and do not represent the views of this journal and the author's affiliated institutions.

1. INTRODUCTION

Regional financial management is a critical aspect of local government governance because it directly supports accountability, transparency, and the quality of public service delivery. The growing volume of financial transactions requires local government institutions to adopt information technology to improve the efficiency and accuracy of financial management processes, particularly through tools such as Microsoft Excel, regional information systems, and e-government platforms [1], [2], [6], [7].

The Mataram City Regional Finance Agency (Badan Keuangan Daerah/BKD), established under Mataram City Regional Regulation No. 15 of 2016, is responsible for managing regional revenue, finance, and assets on behalf of the Mayor of Mataram [3]. As the Regional Financial Management Officer (Pejabat Pengelola Keuangan Daerah/PPKD) and Regional General Treasurer (Bendahara Umum Daerah/BUD), BKD is responsible for ensuring accurate, systematic, and accountable regional financial administration [4].

To strengthen students' professional competencies, Universitas Bumigora requires Management students to participate in internship (Magang) programs that integrate academic knowledge with practical experience. During the internship at the BKD Secretariat from February 5 to March 6, 2026, the intern directly participated in financial administration activities while supporting the agency's daily operations and developing practical competencies in computer-based public financial management [5].

However, limited studies have documented how such technologies are practically implemented in the daily financial administration of local government secretariat units. This article therefore aims to describe the implementation of computer-based financial administration during the internship at BKD Mataram and to examine its contribution to administrative efficiency, data accuracy, and accountability in regional financial management.

2. IMPLEMENTATION METHOD

This community service activity employed a participatory action approach, in which the intern was embedded within the BKD Secretariat as an active contributor to daily administrative operations. The method integrates direct observation with hands-on task execution, enabling both practical skill development and deep contextual understanding of institutional processes [8]. The internship spanned one calendar month (February 5 - March 6, 2026), with daily operational engagement following standard government working hours.

The activities were structured around three primary functional domains: (1) document management and archiving, encompassing Accountability Letters (Surat Pertanggung Jawaban/SPJ), Disbursement Orders (Surat Perintah Pencairan/SP2D), and Payment Orders (Surat Perintah Membayar/SPM) verification; (2) computer-based financial data processing, including Coretax data consolidation using Microsoft Excel, General Cash Book (Buku Kas Umum/BKU) management, and Regional Government Information System (Sistem Informasi Pemerintah/SIPD) data structuring; and (3) administrative support functions, including inter-departmental document delivery, employee tax administration, and E-Kinerja (Electronic Performance Evaluation) system utilization.

Success indicators were defined in terms of task completion rate, data accuracy, and supervisor assessment scores. A formal performance evaluation instrument was completed by the field supervisor (Pendamping), yielding a final score of 90 out of 100 across four dimensions: attendance (22.5), task performance (22.5), teamwork ability (22.5), and task completion (22.5). Structured daily activity logs (Kartu Kegiatan Harian) served as qualitative documentation instruments throughout the engagement.

Data analysis combined qualitative and quantitative approaches. Qualitative data from the daily activity logs were analyzed descriptively to identify recurring administrative patterns and challenges, while quantitative data were derived by tabulating the number of documents processed per activity, the task completion rate (completed tasks divided by tasks assigned per week), and the reduction in processing time and revision frequency after digital tools were applied, compared with the pre-internship manual baseline described by BKD staff. This quantitative tabulation, together with the four-dimension supervisor assessment, provided a more objective measure of the intern's contribution beyond the final performance score alone.

3. RESULTS & DISCUSSION

Over the course of the internship, the intern completed 25 distinct administrative and financial tasks at the BKD Mataram Secretariat. The findings are organized below into three thematic clusters corresponding to the core functional domains of the engagement.

3.1 Financial Document Management and Archiving

Managing Statements of SPJ was the most intensive component of the internship. As the legal basis for budget execution subject to direct assessment by the Audit Board of the Republic of Indonesia (Badan Pemeriksa Keuangan/BPK) the SPJ process involved digitizing records, sorting transaction numbers, physical archiving, and separating original documents from photocopies to ensure transparency and facilitate audit traceability [9].

Verification of SP2D documents for the September–December 2025 period involves checking the SP2D number, transaction description, net amount, and transaction total. Meanwhile, SPM verification is conducted by cross-referencing the Billing ID and transaction amount against source documents. This process employs a dual-control mechanism within Indonesia's regional financial management framework to ensure accountability and audit traceability [10]. Furthermore, the proper placement of account codes and alignment of amounts in Microsoft Excel facilitate the preparation of an accurate 2025 Budget Realization Report (Laporan Realisasi Anggaran/LRA) at the end of the reporting period.

A filing system organized by month and transaction number accelerated document retrieval and audit readiness, with systematic completeness checks (signatures, page counts, flagged omissions) applied to every batch. This confirms that meticulous physical filing remains indispensable even as administrative management becomes increasingly digitized [11].

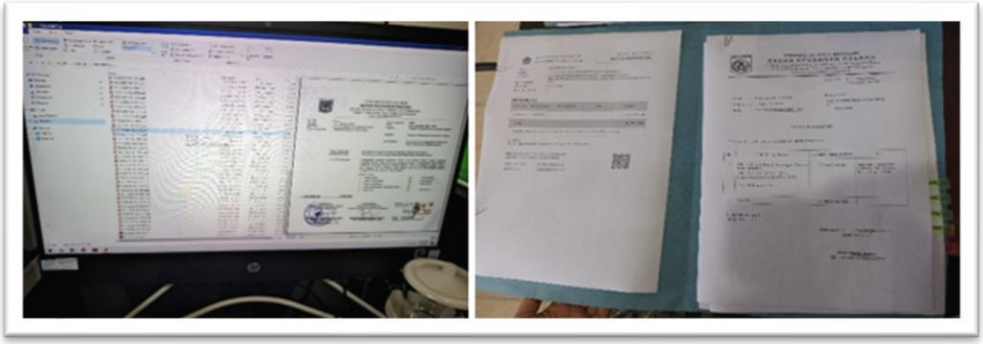

Figure 1 SPJ (left) SP2D (right)

Figure 1 shows a physical SPJ file prepared for archiving (left) and a verified SP2D record (right), illustrating the organized handling and cross-verification applied during the activity.

3.2 Computer-Based Financial Data Processing

The most complex technical task involved consolidating and processing financial data using Microsoft Excel. Coretax data processing entailed merging 12 monthly files into a single master dataset and utilizing the SUMIF function to calculate accumulated tax figures by category. This underscores the critical importance of spreadsheet proficiency in public financial administration, aligning with the findings of Kim and Dougherty [12] regarding the role of digital tools in enhancing local fiscal capacity.

On the other hand, data from the 2025 BKU is processed to reconcile all incoming and outgoing transactions, thereby minimizing the risk of recording errors and audit findings [13]. Meanwhile, data from the 2026 SIPD is structured in Excel to support data entry accuracy and tiered reporting. As a mandatory national platform, SIPD requires precise data input to ensure interoperability and compliance with directives from the Ministry of Home Affairs [14].

The practical application of this digital tool has been shown to significantly enhance processing speed and data accuracy. This reinforces the academic literature regarding productivity efficiency resulting from the adoption of ICT in public administration [15]. These findings confirm that sustained investment in the digital

literacy of administrative staff is a strategic priority in the reform of regional financial governance.

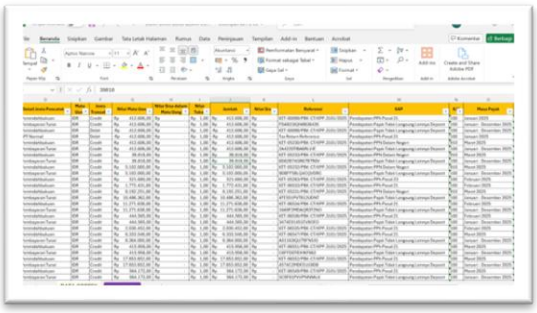

Figure 2 Coretax

Figure 2 displays the Coretax interface used to integrate monthly tax data, demonstrating how the SUMIF function enables efficient spreadsheet-based automation for large-scale data management.

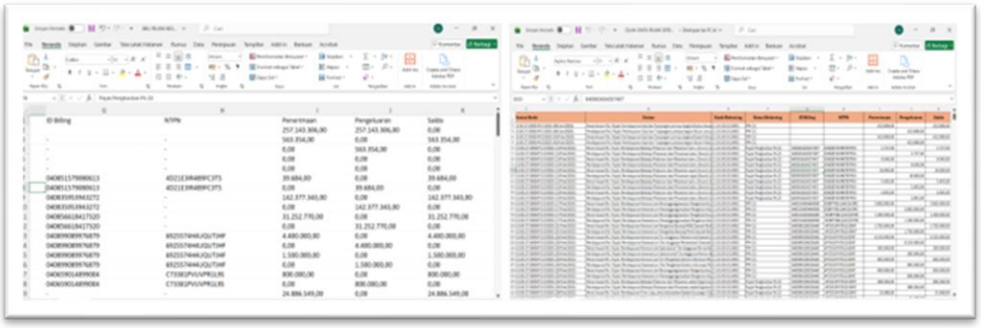

Figure 3 BKU (left) SIPD (right)

Figure 3 displays the BKU reconciliation worksheet (left) and the SIPD data entry interface (right), illustrating how structured digital templates support consistent, accountable recording of regional financial transactions.

3.3 Administrative Support Functions and Institutional Learning

The management of employee taxes constitutes a specific aspect of these activities, encompassing the collection, verification, and organization of Annual Tax Returns (Surat Pemberitahuan Tahunan/SPT) for BKD employees; the completion of local tax payment forms; and the coordination of Taxpayer Identification Number (Nomor Pokok Wajib Pajak/NPWP) verification. This series of processes underscores the interconnection between financial administration and tax governance within local government agencies, where non-compliance carries potential legal and reputational risk [16].

On the other hand, the use of the E-Performance system during the January 2026 period provides hands-on experience with the national civil servant (Aparatur Sipil Negara/ASN) performance management infrastructure. This integrated platform reflects a commitment to digital transformation in public sector human resource management aiming at enhancing transparency and centralized oversight [17] while simultaneously extending practical competencies into the realm of e-government.

Inter-unit coordination activities such as the transfer of documents between sections, the retrieval of files from the Mayor's Office, the legalization of salary disbursements, and the management of official travel documents strengthen the understanding of organizational workflows within public agencies. This demonstrates that the effectiveness of public administration relies not only on technical competence but also on robust cross-unit coordination, procedural discipline, and institutional trust [8].

Overall, BKD Mataram's operational effectiveness relies on harmonizing meticulous manual work with

digital tools, reflecting the rigorous accountability standards of Indonesia's fiscal decentralization policy. The intern's direct contributions, particularly in Coretax and BKU processing, provided tangible support during high-workload periods, validating the value of the internship program.

Tabel 1. Comparison of Administrative Efficiency Before and After Computer-Based Tool Adoption

Activity	Manual/Pre-Internship Practice	Computer-Based Practice	Observed Efficiency Gain
SPJ archiving & retrieval	Paper-based sorting; retrieval often delayed and inconsistent	Digital indexing by month and transaction number	Faster retrieval; improved audit readiness
SP2D/SPM verification	Manual cross-checking against paper source documents	Dual-control verification in Microsoft Excel	Shorter verification time; lower error rate
Coretax data processing	Manual monthly recap; high risk of calculation error	SUMIF-based consolidation of 12 monthly files	Faster consolidation; minimized calculation errors
BKU reconciliation	Manual ledger reconciliation	Excel-based recording and reconciliation	Improved accuracy; fewer audit findings
SIPD data structuring	Ad hoc, unstructured data entry	Structured Excel templates prior to SIPD input	Improved entry accuracy; timelier reporting

Table 1 summarizes the qualitative before-and-after comparison derived from the daily activity logs and the intern's direct observation, indicating consistent gains in processing speed, accuracy, and audit readiness across all five core activities following the adoption of computer-based tools.

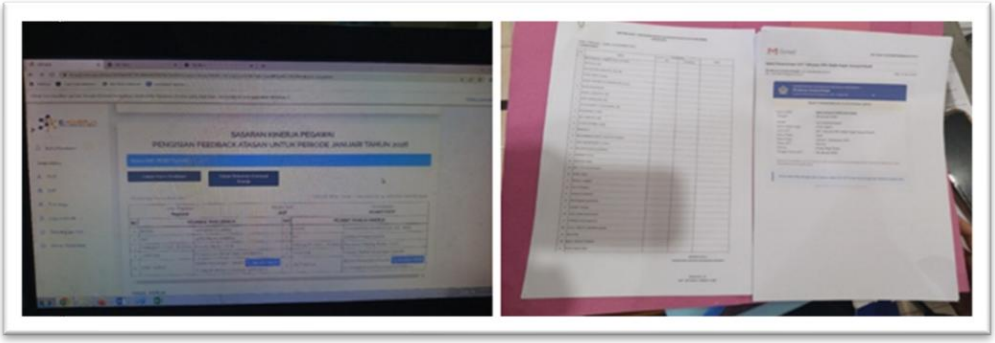

Figure 4 E-Kinerja (left) SPT (right)

Figure 4 displays the E-Kinerja interface (left) and processed SPT documentation (right), reflecting the intern's involvement in e-government and tax administration processes at BKD.

4. CONCLUSION

This internship engagement at the Mataram City Regional Finance Agency Secretariat demonstrated that computer-based financial administration management is an indispensable practice in contemporary regional governance. The integration of Microsoft Excel for Coretax data consolidation, BKU reconciliation, and SIPD data structuring substantially improved operational efficiency and data accuracy over purely manual approaches. Systematic archiving and rigorous verification protocols for SPJ, SP2D, and SPM documents proved essential for sustaining administrative accountability and audit readiness in the agency.

Prior to the internship, several administrative processes relied heavily on time-intensive manual procedures with limited standardization. The engagement contributed to accelerating document processing cycles,

improving archival organization, and strengthening data integrity across multiple reporting systems. From the student's perspective, the internship cultivated practical competencies in financial data management, e-government system operation, inter-unit coordination, and professional conduct in a public sector environment, competencies not readily acquired through classroom instruction alone.

Future internship engagements at similar institutions are recommended to incorporate structured pre-internship training in government information systems and advanced spreadsheet applications, to maximize the student's contribution from the outset. For BKD and comparable agencies, continued investment in digital capacity building and the standardization of archiving protocols will further strengthen administrative accountability in alignment with national good governance objectives under Indonesian fiscal decentralization reform.

ACKNOWLEDGMENT

The author extends sincere gratitude to the leadership and staff of the Mataram City Regional Finance Agency, particularly Ibu Fitri Yanti, S.Sos. as Field Supervisor (Pendamping), and Bapak Restu Alpiansah, S.Ak., MA., MFin. as Academic Supervisor (Dosen Pembimbing), for their outstanding guidance and mentorship throughout this internship. Appreciation is also extended to the Faculty of Economics and Business and the Management Study Program of Universitas Bumigora for facilitating this engagement. This activity received no external funding.

REFERENCES

[1] B. Briando, I. Triyuwono, and G. Irianto, "Gurindam etika pengelola keuangan negara," J. Akunt. Multiparadigma, vol. 8, no. 2, pp. 230–247, 2017, doi: 10.18202/jamal.2017.04.7036.

[2] Badan Keuangan Daerah Kota Mataram, "Profil BKD Kota Mataram," BKD Mataram, Mataram, 2024.

[3] Pemerintah Kota Mataram, Peraturan Daerah Kota Mataram Nomor 15 Tahun 2016, Mataram, 2016.

[4] H. Sofyani and N. Rahma, "Analisis pengelolaan keuangan daerah di Indonesia," J. Akunt. dan Keuang. Indones., vol. 12, no. 2, pp. 106–122, 2015, doi: 10.21002/jaki.2015.07.

[5] Y. Altunbaş and J. Thornton, "Fiscal decentralization and governance," Public Finance Rev., vol. 40, no. 1, pp. 66–85, 2012, doi: 10.1177/1091142111424276.

[6] Badan Pengawasan Keuangan dan Pembangunan, Pedoman Pengelolaan Keuangan Daerah, BPKP, Jakarta, 2019. [Online]. Available: https://www.bpkp.go.id

[7] K. Coghill, G. Buchholz, and W. Waheduzzaman, "Innovating fiscal transparency through open government partnerships," Admin. Sci., vol. 16, no. 2, pp. 1–26, 2026, doi: 10.3390/admsci16020106.

[8] Kementerian Dalam Negeri, Pedoman Penyusunan Organisasi Perangkat Daerah, Kemendagri, Jakarta, 2017.

[9] Lembaga Administrasi Negara, Manajemen Organisasi Sektor Publik, LAN, Jakarta, 2020.

[10] J. Kim and S. Dougherty, Local Public Finance and Capacity Building in Asia, OECD Publishing, Paris, 2020, doi: 10.1787/a944b17e-en.

[11] J. Lotz, Measuring Fiscal Decentralisation, OECD Publishing, Paris, 2013.

[12] IMF, Fiscal Transparency Handbook, IMF, Washington D.C., 2018.

[13] A. Idrus, "Exploring public finance policies: A qualitative inquiry into fiscal policy analysis, government financial management, and public sector financial health," Golden Ratio Finance Manag., vol. 4, no. 2, pp. 87–99, 2024, doi: 10.52970/grfm.v4i2.481.

[14] Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi, Pedoman Organisasi dan Tata Kerja Instansi Pemerintah, KemenPANRB, Jakarta, 2020.

[15] R. A. Ma'rifat and I. M. Suraharta, "Aftermath of banking crises: Effects on real and monetary variables," J. Ekon. dan Bisnis, vol. 2, pp. 306–312, 2024.

[16] Badan Keuangan Daerah Kota Mataram, Renstra BKD 2025–2029, BKD Mataram, 2024. [Online]. Available: https://bkd.mataramkota.go.id/

[17] Z. Haoxing, "Governance and the law," in World Development Report, World Bank, Washington D.C., 2017, doi: 10.1596/978-1-4648-0950-7.