e-ISSN : 3063-9611
ICOSSH, Vol. 2, No. 2, 2025
Page 560-572

The Implementation of E-Government by Means of The Online Monitoring Application for State Treasury and Budget (OMSPAN) in Sumorame Village, Sidoarjo Regency

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DOI : https://doi.org/10.61796/icossh.v2i2.299

Sections Info

Article history:
Submitted: April 15, 2025
Final Revised: May 01, 2025
Accepted: May 11, 2025
Published: May 24, 2025

Keywords:
(OMSPAN)
Village Fund
Innovation
E-goverment
Significant

ABSTRACT

Objective: *This study aims to analyze the implementation of the Online Monitoring System for State Treasury and Finance (OMSPAN) as an ICT-based innovation in improving village financial management, particularly addressing issues of inefficiency, data inconsistency, and potential misuse in fund disbursement and reporting.* ***Method:*** *A qualitative descriptive approach was employed, utilizing written and oral information obtained through field observations and interviews to provide in-depth insights into the system's application.* ***Results:*** *Findings indicate that the adoption of OMSPAN in Sumorame Village, Sidoarjo Regency, has enhanced the transparency and efficiency of village fund management sourced from the State Budget (APBN), which has become the main revenue for villages. Supporting factors include increased regulatory support, the availability of financial data, and improved accountability mechanisms, while inhibiting factors involve limited technical capacity and infrastructural challenges.* ***Novelty:*** *This study contributes by highlighting the role of OMSPAN as an e-government innovation at the village level, demonstrating how ICT integration strengthens financial governance in rural contexts, while simultaneously exposing practical challenges that need to be addressed for sustainable implementation.*

INTRODUCTION

The development of Indonesia's public sector has been driven by increasing public demands for more transparent, accountable, and governance-oriented management of the state budget (APBN). This pressure has encouraged the government to initiate national financial administration reforms. Government financial reports serve as a crucial foundation for external institutions to inform the public in decision-making processes [1]. In accordance with Government Regulation No. 60 of 2014 on Village Funds derived from the State Budget (APBN), Article 1, Paragraph 2 describes Village Funds as financial resources allocated by the national budget specifically for village development. The disbursement of these funds is conducted through the Regional Budget (APBD) at the regency or city level, and they are intended to support the administration and governance activities within villages. The implementation of development programs, community guidance, and the empowerment of village residents.The fundamental objective of the Village Fund is to foster inclusive economic growth by promoting a more equitable distribution of income across rural communities [2].

The Village Fund is allocated through the regency/city budget and aims to support governance, development implementation, and community guidance and empowerment. It also emphasizes enhancing the capacity of village communities to ensure that village financial management aligns with the principles of Good Governance [3]. The management of village finances is governed by Regulation of the Minister of Home Affairs No. 20 of 2018, which highlights accountability as a key requirement to prevent the misuse of authority[4]. Therefore, village governments must implement accountability in all financial management activities so that every aspect of village governance can be held accountable to the local community, ultimately realizing good village governance based on the principles of Good Governance.

Table 1. Presents the empirical data on the absorption of village funds in Sumorame Village for the year 2023

Realization Of Output Achievement	In 2023	Percentage
Phase I	IDR 12.992.000,00	30%
Phase II	IDR 14.592.000,00	45%
Phase III	IDR. 39.233.625,00	100%

The implementation of the Online Monitoring System for State Treasury and Budget (OMSPAN) was driven by various challenges in village financial management prior to the system's adoption. Before (OMSPAN), the processes of fund disbursement and financial reporting were carried out manually, resulting in delays, data inconsistencies, and an increased risk of irregularities. According to the 2013 report from the Audit Board of the Republic of Indonesia (BPK), more than 20% of government agencies' financial reports showed discrepancies between implementing units and expenditure treasurers, and delays in reporting reached up to 35%. Furthermore, the lack of a real-time monitoring system made it difficult for the government to manage cash flow effectively and to make timely and accurate strategic decisions. With the implementation of (OMSPAN), all financial transactions can now be monitored online and in an integrated manner [5]. Each year, the realization of Village Funds must be entered into the system. Previously, before a village was categorized as autonomous, the treasurer or system operator was required to input data three times per year. Now, it is only required twice-once at the beginning of the year and once in the middle of the year, for the realization of Village Funds.

In 2023, Sumorame Village received a reward as part of a village-level performance incentive program. Among five villages in the Candi Subdistrict that received such rewards, Sumorame was one of the recipients, with a total amount of IDR 139,000,000. Prior to the establishment of the Village Fund , village income consisted primarily of Own Source Village Revenue and the Village Fund Allocation Own Source Village Revenue was derived from village enterprises, asset creation, community self- help initiatives, and public participation. Meanwhile, (ADD) represented a portion of fiscal compensation provided by regional governments as part of intergovernmental transfers to support village-level administration and development.[6]. Law No. 23 of 2014 concerning Regional Government supports the implementation of sustainable village development based on principles of justice aimed at promoting community welfare. Village Funds sourced from the State Revenue and Expenditure Budget (APBN) have been significantly increased, making them the primary source of village income. This financial enhancement, when supported by good village governance, is expected to advance village development and accelerate the transformation of villages into independent and self-sufficient entities [7].

The dynamics of modernization will bring about continuous changes and advancements in financial systems and governance structures. Good governance requires that the state be organized and administered in such a way that it can respond effectively to the evolving knowledge and challenges brought about by globalization [8]. Indonesia has made significant efforts to establish new legislation and governmental implementing bodies. One key aspect of constitutional regulation involves the management of state finances, as outlined in Law No. 17 of 2003 concerning State Finance. This law encompasses all mechanisms related to the management of assets derived from government revenue.[9]. In the current era of globalization, organizations and government institutions are required to carry out their public service duties and functions in a more professional, reliable, and high-quality manner. This challenge necessitates bureaucratic reform across all levels of government institutions [10].

With the continuous innovation in ICT, there has been a transformation in encouraged government institutions to proactively innovate in order to foster a culture of good governance. [11]. One such authority is the Directorate General of the Ministry of Finance, which has been actively developing modern or digital systems. In 2016, the introduction The establishment of the Online Monitoring System for State Treasury and Budget (OMSPAN) represents a significant initiative grounded in Information and Communication Technology (ICT) innovation in the field of public financial management[12]. The Ministry of Finance has undertaken various initiatives to improve governance in budget implementation, including strengthening monitoring and evaluation functions. Monitoring and evaluation activities are carried out in accordance with the Regulation of the Minister of Finance No. Per-5/PB/2022 (Jordhi Mirza Rozaki 2 1,2, 2022). To enhance financial accountability practices, the Government of Indonesia, through cooperation with the Ministry of Finance, has utilized technological advancements by adopting the Online Monitoring System for State Treasury and Budget (OMSPAN). (OMSPAN) serves as a supporting tool for the State Treasury and Budget System (SPAN), functioning to monitor transactions within an integrated system that manages the treasury and state budget processes.[14].

According to interviews with the treasurer and the (OMSPAN) operator of Sumorame Village (Ms. Endang), the (OMSPAN)application is intended to facilitate the reporting of Village Fund utilization to the central government, specifically the Ministry of Finance. This application is used to report both the first and second phases of Village Fund disbursement. Through the implementation of this system, villages are required to promptly input their reports on fund absorption2017. The submission of reports through the (OMSPAN) system serves as one of the key requirements for the disbursement of Village Funds. This application is designed to provide fast, accurate, and detailed information services, making it a useful tool for monitoring and presenting the necessary data. The system is accessible through a web-based network [15]. The Online Monitoring System for State Treasury and Budget (OMSPAN) serves as the primary platform for the distribution of Physical Special Allocation Funds (DAK Fisik) and Village Funds. The (OMSPAN) application is used for data entry as well as for generating and uploading fund distribution request documents. It monitors data related to the Payment Order Letter (SPM) and the Fund Disbursement Order (SP2D) for both DAK Fisik and Village Funds. This digital innovation is directly managed by the Regional Financial Management Agency (BKAD) in collaboration with the regency-level government [16].

Village governance involves coordination among three main ministries: the Ministry of Home Affairs, the Ministry of Finance, and the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (Ministry of PDTT). In addition to the Village Fund , villages also receive funds from the Village Fund Allocation (ADD) and Own-Source Village Revenue generated from local potentials. Given the variety of funding sources received, villages are now entrusted with significant financial management responsibilities, which have increasingly come under public and institutional scrutiny [17]. In addition, development achievements and financial performance are key indicators in assessing village performance. The measurement of village performance serves as the basis for granting Village Rewards, which aim to support the transformation of villages into independent entities. A common issue that arises is the use of multiple performance indicators set by both the Ministry of Home Affairs and the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (Kemendes PDTT). These performance metrics form the basis for classifying villages and determining their eligibility for Village Fund allocations.

Based on the village classification described above, performance and success indicators also serve as key determinants for future Village Fund allocations. The main issue lies in the fact that Village Funds provided by the central government are managed by the Ministry of Finance. Meanwhile, regarding the Village Fund, the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (PDTT) also implements the Village Development Information System Application (SIPEDE). Therefore, all these applications must be integrated into the online monitoring system of the Ministry of Finance, namely (OMSPAN), to ensure unified oversight and accountability [18]. There remains a pressing need to improve infrastructure that supports internet accessibility in all villages, particularly through outreach and socialization efforts. Without adequate internet connectivity, the implementation of systems becomes suboptimal, often requiring manual processes. The presence of internet access.

Previous research conducted by (Y.P Nugroho,2018) Titled "*The State Treasury and Budget System (SPAN) in the Disbursement Process of State Budget (APBN) Funds at the State Treasury Service Office (KPPN) Jakarta II,*" the study found that errors occurred in the input of account names or numbers by officers. These errors were primarily caused by the lack of accuracy from work units when submitting Payment Orders (SPM) to the KPPN, particularly due to the tight deadlines at the end of the fiscal year. [19].

Second, Previous research conducted by (Pratiwi, 2023) Titled "*The Effectiveness of the Implementation of the Online Monitoring System for State Treasury and Budget (OMSPAN) at the State Treasury Service Office (KPPN) Palembang,*" the study revealed shortcomings in the infrastructure supporting the (OMSPAN) application. According to the official website https://hai.kemenkeu.go.id, this is a consultation service platform integrated by the Directorate General of Treasury. The portal provides assistance for (OMSPAN) users experiencing login failures or system errors.

Third, Previous research conducted by (E.F PuspitaSari, 2023) Titled "*The Online Monitoring System for State Treasury and Budget (OMSPAN) and Its Impact on Organizational Performance,*" the study found that user satisfaction with the (OMSPAN) application is influenced by several factors, namely information quality and system quality. The findings also concluded that user satisfaction with the (OMSPAN) application has a positive effect on organizational performance [21].

Given these issues, the researcher is interested in examining The Implementation Of E- Government By Means Of The Online Monitoring Application For State Treasury And Budget (OMSPAN) In Sumorame Village, Sidoarjo Regency. This study focuses on three indicators based on the model proposed by Indrajit (2016). First, *Support*: (OMSPAN) is one of the systems that supports bureaucratic reform in public service delivery and financial management, representing a tangible form of e-government implementation. Second, *Capacity*: Capacity plays a crucial role in the development and implementation of a system. It encompasses three key dimensions that must be considered in the development of e-government: the availability of human resources, infrastructure, and financial resources.Third, *Value*: This element refers to the benefits or values gained from the implementation of e-government, both for the government as a service provider and for the community as service recipients [22]. The research problem addressed in this study is: How is e-government The Implementation Of E-Government By Means Of The Online Monitoring Application For State Treasury And Budget (OMSPAN) In Sumorame Village, Sidoarjo Regency? The researcher adopts the theoretical framework of Indrajit (2016) to assess the alignment between the actual conditions in the field and the model. Indrajit's theory is considered the most relevant for this research, as it examines three key indicators: Support, Capacity, and Value [23].

RESEARCH METHOD

The research method applied in this study is a qualitative method using a descriptive approach, which involves written and oral information from individuals who can be observed. Qualitative research aims to describe phenomena through words rather than numerical data or various types of measurement [24]. This study was conducted at the Village Government Office of Sumorame, Candi Sub-district, Sidoarjo Regency. The objective of the research is to analyze The Implementation Of E-Government By Means Of The Online Monitoring Application For State Treasury And Budget (OMSPAN) In Sumorame Village, Sidoarjo Regency.

The technique used to determine the informants was purposive sampling. Participants were selected based on their perceived ability to provide relevant and insightful information. Participants were also selected based on the quality of the information they could provide and their understanding of the research topic. This method was employed to ensure that the data collected would be of high quality and relevant to the research objectives.This study aims to address the main research question: The Implementation Of E-Government By Means Of The Online Monitoring Application For State Treasury And Budget (OMSPAN) In Sumorame Village, Sidoarjo Regency, by applying the theoretical framework proposed by Indrajit (2016) to assess its alignment with real-world conditions in the field.The types of data sources used in this research include both primary and secondary data. Primary data were obtained through interviews with informants selected using purposive sampling techniques. The selected informants in this study consist of the Village Head, the Village Treasurer, and the (OMSPAN) application operator. Secondary data were collected through the examination of documents and archives [24].

The data collection techniques used in this study include interviews, observation, and documentation. Interviews were conducted with relevant stakeholders, including the village head, the village treasurer, and the (OMSPAN) application operator. Meanwhile, documentation was carried out to gather information on the use of the (OMSPAN) application in village governance. Observation was conducted to directly observe how the village government operates following the introduction of the (OMSPAN) application.

The qualitative data analysis technique used in this study follows the Miles and Huberman model. According to these experts, the qualitative data analysis process is interactive and conducted in stages until the data is considered sufficient. It begins with observations or interviews, after which the information is recorded in writing and through audio recordings, using field notes, official documents, images, photographs, and other media [25]. Due to the large volume of data collected, data reduction is necessary, which involves summarizing the obtained data by selecting and focusing on key issues, identifying patterns and themes. These are then compiled into a set of information representations. When supported by valid and consistent evidence from field researchers, the conclusions drawn can be considered reliable [24].

RESULTS AND DISCUSSION

Results

This study was conducted in Sumorame Village, located in the Candi Subdistrict of Sidoarjo Regency. The research explores findings derived from interviews with village officials, particularly Mrs. Endang, the village treasurer and primary user of the Online Monitoring System for State Treasury and Budget (OMSPAN) application. The main objective of this research is to analyze the implementation of e-Government through the OMSPAN system in Sumorame Village and to evaluate the extent to which this implementation supports effective public financial management at the village level. Has been effective in practice and aligns with the actual conditions in the field [26]. Subsequently, the researcher discusses the study using the theoretical framework proposed by Indrajit (2016), which includes three key indicators: Support, Capacity, and Value :

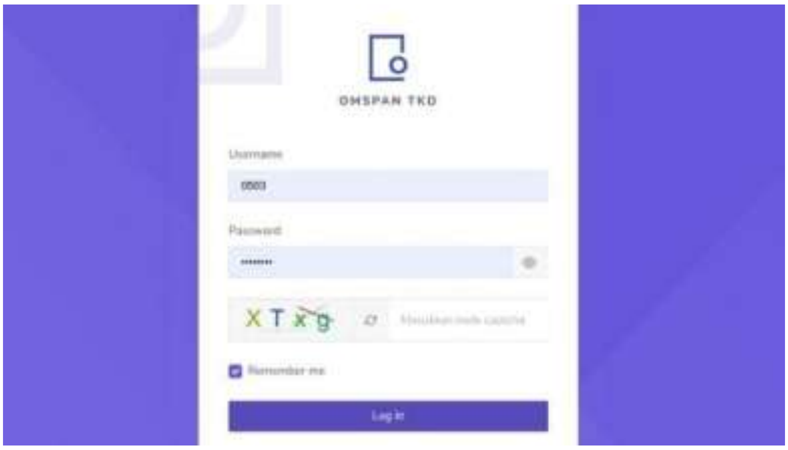

Figure 1. Homepage Interface of the (OMSPAN) Application, 2025 Version.

1. Support

The research findings indicate significant support in the form of e-government implementation and the competence of all staff in operating the system. All stakeholders have played their roles effectively according to their respective interests and have supported the implementation of e-government. According to Indrajit, the ability of village apparatus to carry out innovations is certainly essential. Innovation, in this context, is not limited to the ability to create new products but also involves active participation in these innovations to enhance creativity, particularly in the management of e-government. This approach helps eliminate various obstacles that are often encountered in the introduction of new innovations [27]. This innovation still faces several challenges, particularly the limited number of staff who demonstrate creativity in implementing the available system [11]. However, The Ministry of Finance and Diskominfo as relevant government stakeholders in digital governance (Kemenkeu) have utilized several integrated portals and database systems in implementing e-government in self- sufficient villages.

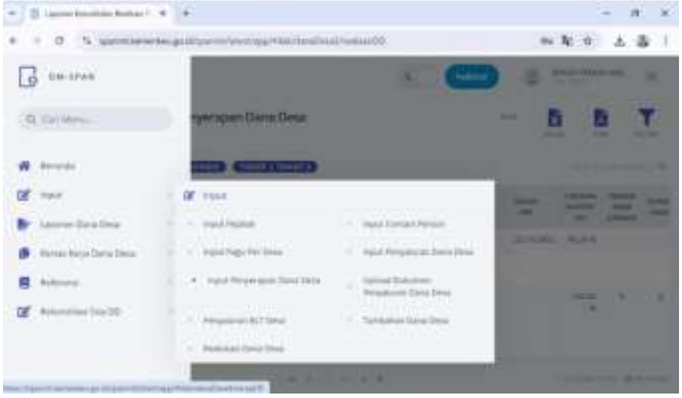

Figure 2. Menu Display of the (OMSPAN) Application, 2025 Version.

The Online Monitoring System for State Treasury and Budget (OMSPAN)) is one of the systems that supports bureaucratic reform in public services and financial management, and it also represents a tangible form of e-governmentThe OMSPAN application is an innovative initiative developed by the Ministry of Communication and Information Technology (Diskominfo) in collaboration with the Ministry of Finance (Kemenkeu) to assist village officials in submitting reports related to the disbursement of village funds village funds from stage first to stage third.

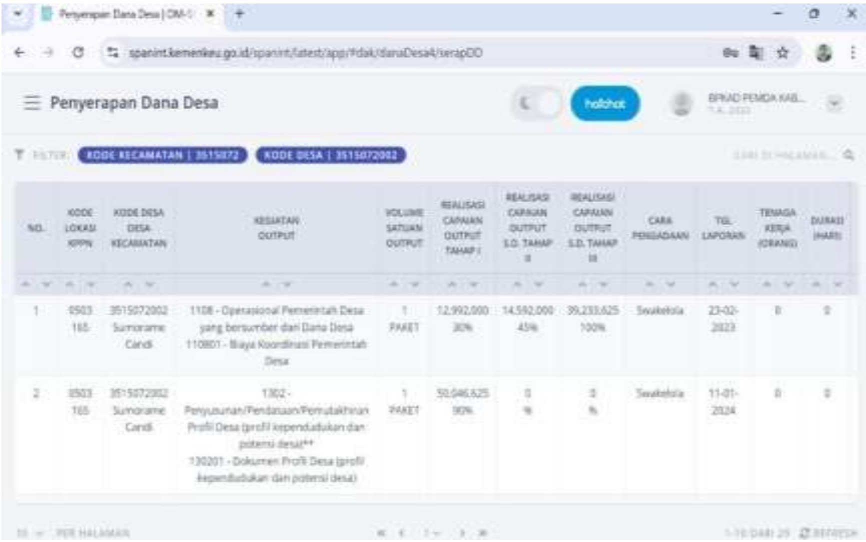

Figure 3. Display of Village Fund Absorption in Sumorame Village, 2025

2. Capacity

The availability of financial resources is adequate to support the implementation of e-government. According to Ms. Endang, the village treasurer and operator of the (OMSPAN) application, the research findings show that the financial resources are derived from village revenue, which consists of Village Original Income and the Village Fund Allocation [29]. Village Original Income is derived from business activities, asset creation, self-help initiatives, and community participation. The Village Fund Allocation (ADD) constitutes a portion of the compensation received by the regional government. In addition, village funds sourced from the State Budget (APBN) are provided in a significantly substantial amount, making them the primary source of village revenue [30]. This increase in financial capacity, supported by good village governance, will advance the village toward becoming a self-sufficient village.

Figure 4. The 2024 Sumorame Village Budget (APBDes)

The availability of adequate information technology infrastructure, according to Ms. Endang the treasurer and operator of the (OMSPAN) application was confirmed through the research findings, which indicate that the existing technological infrastructure in the Sumorame Village Government, Candi District, Sidoarjo Regency, is highly sufficient. However, updates may be required in the future to ensure long-term sustainability, particularly in terms of additional or more stable internet connectivity. This is especially important for the effective operation of the Online Monitoring System for State Treasury and Budget (OMSPAN) application. The (OMSPAN) application requires reliable and skilled information technology infrastructure as a key factor in the successful implementation of e-government [31].

The availability of human resources with adequate skills and competencies, according to Ms. Endang the treasurer and operator of the (OMSPAN) application was confirmed through the research findings, which show that human resource availability is a highly significant factor influencing the success of e-government. This cannot be separated from the quality of human resources involved. The findings indicate that personnel must possess competencies or skills in information technology, which must be continuously developed through training, allowing operators to grow and eventually overcome challenges in the data validation process [31].

3. Value

According to Ms. Endang, the treasurer and operator of the (OMSPAN) application, the research findings indicate that it has a highly significant impact on the completion of village fund absorption reports [32]. The presence of this (IT) based innovation has transformed the previously paper-based process of inputting village fund reports. The development of Information and Communication Technology (ICT) has encouraged government institutions to proactively innovate in order to realize a good governance ethos based on digital systems. This advancement has facilitated the input of village fund data through the (OMSPAN) application [33]. The Ministry of Finance has undertaken various initiatives to improve the governance of budget implementation, including strengthening monitoring and evaluation functions. Monitoring and evaluation activities are carried out based on the Regulation of the Minister of Finance Number Per-5/PB/2022 (Jordhi Mirza Rozaki *2 1,2,* 2022). To further support the to enhance financial accountability, the Government of Indonesia, in partnership with the Ministry of Finance, has leveraged technological advancements through the implementation of the Online Monitoring System for State Treasury and Budget (OMSPAN). This system acts as a complementary platform to the State Treasury and Budget System (SPAN), providing real-time monitoring of financial transactions within an integrated framework for managing state treasury and budget operations [34].

Discussion

Supporting and Inhibiting Factors

The research findings indicate the presence of both supporting and inhibiting factors in the implementation of e-government-based innovations in village financial management. One key supporting factor is the efficiency and effectiveness achieved in the input process of village fund reports. Furthermore, advancements in Information and Communication Technology (ICT) have played a significant role in improving the competencies and technical skills of personnel, thereby enhancing their proficiency and reliability. The shift toward online-based reporting of village funds is generally perceived as a practical and beneficial improvement a key factor in the successful implementation of e-government [35]. The inhibiting factors include delays in the submission of village fund reports to the central government, as some village officials are still in the process of completing reports for stage second. This is due to the tight deadlines, and once stage first is completed, the percentage is automatically locked in the (OMSPAN) application.

CONCLUSION

Fundamental Finding : The study confirms that the implementation of the Online Monitoring System for State Treasury and Budget (OMSPAN) in Sumorame Village has effectively enhanced transparency, accountability, and efficiency in village financial management, supported by adequate infrastructure, competent human resources, and strong stakeholder involvement. **Implication :** These findings demonstrate that e-government innovations, when supported by sufficient financial capacity and ICT infrastructure, can strengthen good governance and drive villages toward greater self-sufficiency, thereby contributing to broader bureaucratic reform and public service improvement. **Limitation :** However, the research is limited to a single village context, which may not fully capture the diverse challenges and conditions faced by other regions with varying socio-economic and technological capacities. **Future Research :** Further studies should adopt comparative and multi-site approaches to evaluate the scalability and adaptability of OMSPAN, while also exploring strategies to address technical, organizational, and human resource barriers that may hinder sustainable e-government implementation at the village level.

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