PHENOMENOLOGICAL STUDY OF LOCAL FINANCIAL MANAGEMENT WITH THE LOCAL GOVERNMENT INFORMATION SYSTEM (SIPD) IN THE CITY GOVERNMENT OF SURAKARTA

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Abstract: The purpose of this phenomenological qualitative study is to explore the subjective meanings and experiences of actors in regional financial management during the implementation of the Regional Government Information System (SIPD) of the Surakarta City Government. Data were collected through interviews, observations, and document studies with six informants. Data reduction, data presentation, and conclusion drawing were some of the analytical methods used. The study findings show that, although some informants had different opinions about how well financial management was functioning, SIPD was generally considered effective in improving transparency and accountability. This mechanism is very important for integrating planning and reporting. There are still technical obstacles, such as server disruptions. Tiered assistance and Technical Guidance (BIMTEK) were used to strengthen the implementation method. Synergy between SIPD and human resource skills is essential to improve efficiency. Stakeholders expect future SIPD development to be more robust, comprehensive, and supportive of overall digital change.

Keywords: *Human resource competency, subjective experience, Local Government Information System (SIPD), financial management*

1. Introduction

Regional financial management plays a crucial role in creating transparent, accountable, effective, and efficient governance. In line with the development of the 4.0 industrial revolution era and digital changes through the government sector, which is encouraged to innovate and adapt. Undang-Undang Republik Indonesia Nomor 23 Tahun 2014 Tentang Pemerintahan Daerah, 2014, specifically in article 391, explains the regional government information system that contains regional financial data and regional development data. To achieve this, the government requires every local government to use the Local Government Information System (SIPD) in the process of preparing the Regional Revenue and Expenditure Budget (APBD). This obligation is related to Law Number 23 of 2014 and reinforced through Permendagri No. 70 of 2019 concerning the Regional Government Information System (SIPD).

As part of its initiatives, the Surakarta City Government is well-known for actively implementing the Regional Government Information System (SIPD). in order to update its financial management structure. A Surakarta City Government employee, according to Ali, The Regional Government Information System (SIPD) was first implemented in the Surakarta

City Government in 2020, and it covered planning, budgeting, and administration. The following supports this view: The Regional Government Information System (SIPD) is covered by Permendagri No. 70 (2019), which specifies that the administration of regional development information, regional financial information, and additional information from the regional government that is linked and may be utilized for other purposes regional growth.

However, the application of information technology in government does not only involve technical aspects, but also relates to the subjective experiences of bureaucrats. Government officials as users of SIPD have diverse perceptions, interpretations, and responses to this system, which can a Previous studies have revealed that although SIPD has great potential in improving the efficiency and accuracy of financial management, various obstacles still exist. Based on the utilization of the Regional Government Information System (SIPD), there is a positive and significant impact on regional financial management in Regional Apparatus Organizations in Bone Bolango Regency, Gorontalo Province as shown by Masrufi et al., (2025). Conversely, research conducted by (Septiani & Isnawaty, 2024) at the West Java Provincial DPRD Secretariat clearly revealed that SIPD is not yet fully effective due to several obstacles, such as server instability, limited features, and data input errors. This research is reinforced by Tanan et al., (2025), who state that although the role of SIPD can improve the efficiency and effectiveness of regional finances, there are still several obstacles that must be addressed, especially the slow response from the central government in handling system errors.

Therefore, it is important to conduct a phenomenological study on the implementation of the Regional Government Information System (SIPD) in the Surakarta City Government to further explore the experiences of officials who interact directly with SIPD. The results of this study are expected to contribute to a deeper understanding of the dynamics of SIPD use and provide a foundation for future system and policy improvements.

There are several theories used in this study, including:

a. DeLone & McLean's Information Systems Success Model

As stated in the journal Septiani & Isnawaty (2024), McLean & Delone (2003) said that, the effectiveness of an information system is determined by its ability to provide optimal support for the achievement of organizational performance and the performance of its individual users. DeLone and McLean's (2003) information system success model includes several components, namely information quality, system quality, service quality, usage, user satisfaction, and net benefits.

b. Stewardship theory

In the journal by Anggi et al., (2021), Donaldson and Davis (1991) revealed the stewardship theory, which describes that managerial motivation is not based on individual goals, but rather directed at achieving key results for the benefit of the organization. According to Indrayani (2020), stewardship theory states that a government organization has a relationship with the community in which the government acts as the steward and the community acts as the principal. The stewardship theory also explains that the effectiveness of regional financial management is essentially a reflection of the harmonious relationship between the steward and the principal in their collective efforts to achieve the goal of effective financial management (Sandria et al., 2020).

c. Technology Acceptance Model (TAM)

Sedianingsih et al., (2020) stated that the Technology Acceptance Model (TAM) is a theoretical framework that explains technology acceptance based on perceptions of the usefulness of technology in improving performance and ease of use in an operational context. In 1989, TAM was first proposed by Fred Davis. According to Y. Rahmat Akbar

& Mar'aini (2020) , TAM theory considers that individual acceptance of information technology is influenced by two core variables namely perceived ease of use and perceived usefulness.

d. Effectiveness of Regional Financial Management

According to Putri et al., (2023), the success of regional financial administration depends on the accomplishment of local government goals in managing regional finances, whether in In terms of planning, execution, administration, reporting, accountability, and supervision, in accordance with all relevant rules and legislation. In Regional Work Units (SKPD), the indicators used to assess the efficiency of regional financial management are the on-time completion of tasks and the completion of activities. targets and goals are met in accordance with the strategy, and the budget is kept under control.

e. Local Government Information System (SIPD)

According to Permendagri No. 70 (2019), the Regional Government System (SIPD) is the management of regional development information, regional financial information, and other regional government information that are interconnected for use in regional government administration.

The Local Government Information System (SIPD) has a number of essential components, such as data management, decision making, and performance reporting, according to the journal by Maulani et al., (2024). Bernika et al., (2023) extract demonstrates that the Local Government Information System (SIPD) uses six variables in its implementation. The Van Meter and Van Horn's Agustino (2016) policy implementation model includes factors that may impact the success of the execution of public policy, such as: policy standards and goals/policy measures and objectives, sources, characteristics of implementing bodies, attitudes/characteristics of implementers, interorganizational communication and actions of implementing agencies, and socioeconomic and political environment social environment.

The journal by Septiani & Isnawaty (2024) explains that there are four main aspects that need to be considered in assessing the quality of the Regional Government Information System (SIPD), namely reliability, responsiveness, empathy, and assurance.

f. Human Resource Competency

The definition of human resource competency cited in the journal by Irafah et al., (2020) is employee competency, which includes aspects of knowledge, skills, and attitudes that directly affect the quality of their performance in achieving set goals. Human resource competency indicators are outlined in Regulation of the Head of the National Civil Service Agency No. 7 of 2013 concerning Guidelines for the Development of Civil Servant Competency Standards, quoted from the journal Riskia et al., (2022), which includes knowledge, skills, and attitudes.

2. Research Method

This research uses a qualitative method, namely a research method designed to study social phenomena and human behavior by considering various perspectives (Adil et al., 2023). This method emphasizes in-depth exploration of meaning, participant perspectives, and the social context behind an issue (Niam et al., 2024). This study uses a phenomenological approach according to (Wekke, 2019), which explains that the phenomenological approach in research is used to deeply examine the meaning contained in human subjective experiences. Primary data, which may include official sources, is used as the data source in this research field data gathered via interviews with respondents pertinent to the study subject, documents, or results

from related studies (Adil et al., 2023). Data will be collected through interviews with six informants in Regional Apparatus Organizations in the Surakarta City Government, including the Regional Development Planning Agency (BAPPEDA), Regional Revenue Agency (BAPENDA), Regional Financial and Asset Management Agency (BPKAD), and Civil Service and Human Resource Development Agency (BKPSDM). Meanwhile, the object of this study is the Regional Apparatus Organization in the Surakarta City Government that is directly involved in the use of the Regional Government Information System (SIPD). Variable indicators for the effectiveness of regional financial management based on the journal by Putri et al., (2023) include timely completion of activities, completion of activities within the available budget limits, and achievement of objectives and targets in accordance with the plan. To assess the quality of the Local Government Information System (SIPD) in the journal by Septiani & Isnawaty (2024), it includes reliability, responsiveness, empathy, and assurance. According to Riskia et al., (2022), indicators of human resource competence include knowledge, skills, and attitude. Data collection in this study was conducted through three main approaches, namely direct observation, in-depth interviews, and document analysis. The data analysis approach in this study reveals the Miles and Huberman model cited in the journal Dewi et al., (2021), namely data reduction as described by Sugiyono (2018) in the journal Dewi et al., (2021), which is the initial stage of analysis aimed at filtering relevant, significant, useful, and novel information. Next is data presentation as described by Tanzeh et al. (2020) in the journal Dewi et al., (2021), where data presentation is often presented in qualitative research consisting of sentences or narratives. The final stage is drawing conclusions/verification, as explained by Sugiyono (2018) in the journal Dewi et al., (2021), which states that drawing conclusions involves the meaning of data relevant to the research questions and must be supported by valid evidence obtained from the data collection process.

3.   Results and Discussion
3.1. Results

This study reveals several findings regarding the subjective experiences of actors in regional financial management during the implementation process of the Regional Government Information System (SIPD) in the Surakarta City Government :

a. Perceptions of the Effectiveness of Regional Financial Management in the Surakarta City Government

The findings explain that there are various perceptions regarding the effectiveness of financial management in the Surakarta City Government, which are grouped into four main perspectives. From the perspective of system standardization, Ali from BAPPEDA said that financial management in the Surakarta City Government has been quite effective since the implementation of SIPD because it has succeeded in harmonizing nomenclature that previously differed in each region. Ali states, "Financial management in the Surakarta City Government has been quite effective since the implementation of SIPD... Before SIPD, each district/city could add its own nomenclature... Now the nomenclature is regulated in the Permendagri... Since then, it has been organized".

From a value-for-money perspective, Sri Hastuti from BPKAD said that the effectiveness of financial management in the Surakarta City Government was not yet effective. She based her assessment on the budget deficit indicators for 2023 and 2024. Sri Hastuti said, "The trend in 2023 and 2024 is a budget deficit... so that the effectiveness of the cash flow... is unable to meet all needs... for two years it has not been effective because a comparison of input and output shows that the input is less than the output".

From a benefit perspective, Dwi Ariyatno from BKPSDM sees effectiveness in terms of perceived benefits and assesses that the effectiveness of financial management in the Surakarta City Government is already effective but still needs to be improved. This is seen through programs that can continue to run with a limited budget through specific designs and methods. Dwi Ariyatno states, "Effectiveness is not based on the amount of funds used but rather on how much benefit is felt. When asked about the effectiveness of the budget at this time, it is sufficient but still needs to be improved".

From the user's perspective, Iriani, Nia, and Wina from BAPENDA assessed that the effectiveness of financial management in the Surakarta City Government was quite good when compared to the previous system, SIMDA. Iriani, Nia, and Wina states, "The effectiveness of financial management in the Surakarta City Government is quite good. Before using SIPD, we used SIMDA."

b. The Role of Local Government Information Systems (SIPD) in Creating Financial Integration and Accountability

Although previous research findings on the effectiveness of regional financial management have varying perceptions, all informants agreed that SIPD plays a key role in creating integration and control in financial management. SIPD automatically integrates the planning and budgeting processes, eliminating the need for manual data import. Ali stated, "After implementing SIPD, when we prepare our plans and lock them in, the data is automatically pulled into the budget".

SIPD will reject transactions that do not comply with the APBD, thereby reducing errors made by operators. This was conveyed by Sri Hastuti, who stated that "If there is financing that is not in accordance with the intended purpose... it will be automatically rejected by the SIPD... The SIPD supports the accuracy and speed of financial reporting and can reduce work errors... so that data accuracy... can be accounted for".

SIPD ensures that the financial flow process runs linearly and in a controlled manner, from the planning stage to accountability. This was stated by Dwi Ariyatno, "The SIPD system guarantees that financial administration can be linear from the planning process, budgeting... to accountability. This can run well so that the system is easy to monitor and control".

For operators, SIPD is merely a recording tool for the benefit of the central government, with minimal contribution to revenue enhancement. This was revealed by Iriani, Nia, and Wina, "SIPD does not affect revenue management; SIPD is only a recording system. It is a medium for recording, and its impact is insignificant. It only makes it easier for the central government to compile data from the regions".

c. Strategy to Strengthen SIPD Implementation through Technical Guidance and Tiered Assistance

The findings reveal that in order to achieve transparent and accountable governance, the Surakarta City Government implements a strategy to strengthen the capacity and competence of human resources (HR) through ongoing training programs. First, it holds regular annual technical training sessions for all regional organizations to upgrade their competencies. Dwi Ariyatno stated, "The strategy used is that the Surakarta City Government usually schedules technical training and socialization sessions once a year... This is prepared to upgrade competencies through training". In addition, a mentoring system is also implemented, whereby administrators in each OPD are tasked with providing guidance, with escalation to city administrators (BAPPEDA/BPKAD) and the central government (Ministry of Home Affairs) if necessary. Ali states, "Every year,

technical guidance must be held for all OPDs... each OPD already has an administrator, so later on, the guidance will be provided by the respective administrators from the OPDs... when there are serious problems... we need assistance from the Ministry of Home Affairs".

d. Challenges Faced in Using the Local Government Information System (SIPD)

According to the study's results, the deployment of the Regional Government Information System (SIPD) encounters a number of challenges when using the system. These obstacles are categorized into technical (system) obstacles and non-technical (human resources) obstacles. All informants expressed complaints about the use of the system.

Due to its single central server and regular downtime, the Local Government Information System (SIPD) has technical difficulties. slowdowns caused by a large user base. Sri Hastuti states, "If the server goes down, all transactions will stop because we have only one server and it applies across the board". Dwi Ariyatno states, "From a technical perspective, it appears that the policy load is not yet stable, as there are still several disruptions that prevent the system from running as expected". Ali adds, "When the server goes down, we cannot do anything and ultimately have to wait for repairs from the center. If the server goes down, manual mitigation is carried out. Another obstacle is that there is no evaluation module from SIPD, so we use our own system for evaluation". Iriani, Nia, and Wina states, "The obstacles faced in the implementation of SIPD are that the data is not detailed when retrieved for reporting ... there is a 1 day/1 week time limit for data entry due to the large number of users loading the system, so that SIPD cannot be opened and often experiences errors".

Non-technical obstacles can be seen in the low motivation and willingness of some civil servants to develop themselves, which poses a serious challenge. Dwi Ariyatno states, "In terms of human resources, civil servants still have low motivation, where the willingness to upgrade information, develop themselves, and build motivation is an obstacle in itself".

e. Synergy Between the Local Government Information System (SIPD) and Human Resource Competence Can Improve the Effectiveness of Local Financial Management in the Surakarta City Government

The findings of the study show that informants emphasized that technology alone is not enough to achieve good governance. Therefore, synergy between the Regional Government Information System (SIPD) and human resource competencies is key to improving effectiveness. SIPD is a tool whose usefulness depends on operators who understand business processes and regulations. This is in line with the opinion of Sri Hastuti, "The synergy between the system and human resources must always be improved in terms of the competence of the operators themselves, in addition to their understanding of business processes... operators must also have a good grasp of regulations'. In addition, technical guidance is also needed to maintain the continuity of synergy between the system and human resources, especially when there are new features. This statement is supported by the opinion of Ali, "The synergy between SIPD and human resource competencies can increase effectiveness... This is why technical guidance is important, namely that if there are new features, the admin must be able to understand these features so that the synergy between the two is very continuous".

f. Future Hopes and Vision Regarding the Implementation of SIPD to Face the Digital Age and Data-Based Governance

The findings reveal that all informants expressed hope for the future development of SIPD, focusing on system stabilization and expansion of benefits. SIPD is expected to become a standardized, stable system that is enhanced with more comprehensive modules. This was stated by Dwi Ariyatno, "SIPD is expected to become a standardized, robust system that serves as the backbone of governance... Even if it is not yet running smoothly, it should not be replaced with a new system". Ali added, "In the short term, there should be an evaluation module in SIPD... While in the long term, the server should not go down".

SIPD is expected to promote paperless, digitized authorization, and greater efficiency. According to Sri Hastuti, "It can reduce errors... reduce the use of office supplies... promote the use of paper lists... use digitization for authorization and verification... improve modules... in order to... shorten and simplify work".

At the user level, there is a vision to educate the public in dealing with the digitization of services. According to Iriani, Nia, and Wina, "The obstacle lies with the public because they are technologically illiterate, so we must educate them... There are special teams that are deployed to help convey information to the public".

3.2. Discussion
Perceptions of the Effectiveness of Regional Financial Management in the Surakarta City Government

The results of the study reveal diverse perceptions regarding the effectiveness of financial management in the Surakarta City Government. The majority of informants concluded that the effectiveness was quite good. This perception is supported by findings from DeLone & McLean's theory Ramadhan (2025), particularly in terms of usage, where the Regional Government Information System (SIPD) has been utilized consistently and substantively since 2020, truly assisting daily activities such as budget preparation and reporting.

However, there is a critical perspective expressed by Sri Hastuti, who assesses that financial management has not been effective. This assessment is based on the occurrence of a budget deficit in the 2023-2024 trend, which according to the theory of Rachman et al., (2022) in Alvianita & Soegiastuti (2025) and supported by Putri et al., (2023), is an indicator of ineffectiveness because it reflects the inability to achieve the targets and objectives that have been budgeted. This contradictory finsding is also reflected in the results of other studies, where there is inconsistency regarding the effectiveness of SIPD implementation, between those that are ineffective Septiani & Isnawaty (2024); Setyawan (2023) and those that have a positive and significant effect Masrufi et al., (2025).

The Role of Local Government Information Systems (SIPD) in Creating Financial Integration and Accountability

The results of this study confirm the dual role of SIPD in regional financial management. First, SIPD functions as the backbone of integration that connects the stages of planning, budgeting, and reporting. The impact is an increase in data accuracy and transparency, which is in line with DeLone & McLean's Information System Success Model, particularly in terms of system quality and information quality. This finding is reinforced by the research of Vitriana et al., (2022), which states that SIPD is designed to facilitate the planning stages through an integrated system. Second, the acceptance of SIPD by users in the Surakarta City OPD can be explained through the Technology Acceptance Model (TAM). Users perceive SIPD as easy to use (Perceived Ease of Use) because it integrates various previously separate workflows into one integrated system. In addition, users also perceive SIPD as useful (Perceived Usefulness)

because it improves data accuracy and efficiency in financial reporting. Thus, SIPD is not only technically and functionally successful but also behaviorally successful in terms of adoption by end users.

Strategy to Strengthen SIPD Implementation through Technical Guidance and Tiered Assistance

To ensure the optimal utilization of the Regional Government Information System (SIPD), the Surakarta City Government does not only rely on the technical aspects of the system, but also strategically invests in strengthening human resource capacity. This investment is realized through technical guidance programs (BIMTEK) and comprehensive tiered assistance.

These results are in line with the concept of service quality in DeLone & McLean's information system success model, taken from a journal Ramadhan (2025) measured in three fundamental aspects, namely reliability, empathy, and responsiveness. BIMTEK plays a direct role in improving the quality of SIPD support services, as reflected in reliability (consistent implementation), empathy (materials and assistance tailored to needs), and responsiveness (quick solutions to user problems). In addition, technology acceptance through training also supports the Technology Acceptance Model (TAM) theory, which emphasizes perceived ease of use and perceived usefulness (Davis, 1989). Through BIMTEK, users find it easier to understand the system (ease of use) and are more aware of the benefits of SIPD in simplifying their work (usefulness).

The results of this study also support Regulation of the Head of the National Civil Service Agency No. 7 of 2013 concerning Guidelines for the Development of Competency Standards for Civil Servants, quoted from the journal Riskia et al., (2022), which explains the indicators of human resource competency. This program systematically builds holistic human resource competencies, including technical knowledge, practical skills, and integrity required to operate the system effectively and responsibly.

This finding reinforces previous studies conducted by Anggi et al., (2021); Putri et al., (2023); Tetty & Putri (2023) obtained results that human resource competencies have a positive and significant effect on the effectiveness of regional financial management. Meanwhile, the research conducted human resource competencies do not affect the effectiveness of regional financial management.

Challenges in Implementing the Local Government Information System (SIPD)

Although SIPD provides convenience, the interview results revealed three main obstacles that hinder its optimization. First, technical obstacles in the form of network instability and frequent server downtime. This directly undermines two key foundations of the Technology Acceptance Model (TAM), namely Perceived Ease of Use and Perceived Usefulness, because an unreliable system actually complicates and hinders work. From the perspective of the DeLone & McLean Model, this condition indicates a flaw in system quality, particularly in terms of reliability, which is the ability of a system to operate consistently. These findings are in line with the research by Tanan et al., (2025) and Septiani & Isnawaty (2024).

Second, limitations in SIPD features. Although SIPD has strengthened integration, these limitations mean that user satisfaction (an aspect of the DeLone & McLean Model) is not yet optimal. Users are forced to use dual systems to back up data, which runs counter to the goals of integration and efficiency, a challenge also identified by (Wangi, 2023).

Third, variations in competence and low motivation among human resources. These non-technical constraints are significant obstacles, as human resources have not yet fully assumed

their role as responsible stewards in accordance with stewardship theory. A lack of willingness to proactively develop oneself not only limits the optimization of SIPD, but also has the potential to negatively impact the overall effectiveness of regional financial management.

Collectively, these technical (system and feature) and non-technical (human resources) constraints create multi-dimensional challenges. The biggest risk is a decline in user confidence in the system, which could undermine the strategic benefits of SIPD and ultimately reduce its effectiveness in supporting optimal regional financial management.

Synergy Between the Local Government Information System (SIPD) and Human Resource Competence Can Improve the Effectiveness of Local Financial Management in the Surakarta City Government

This study concludes that the effectiveness of regional financial management in the Surakarta City Government is the result of dynamic synergy between information technology systems and human resource capacity. The Regional Government Information System (SIPD) acts as the technical backbone that connects the stages of planning, budgeting, and reporting, thereby improving integration, data accuracy, and transparency. Meanwhile, the competence and motivation of human resources serve as the main drivers that ensure the system can be adopted and optimized.

The implementation of the Local Government Information System (SIPD) is in line with stewardship theory, which emphasizes the responsibility of human resources (stewards) in realizing effective local financial management. In addition, these results also reinforce DeLone & McLean's information system success model theory in journal Ramadhan (2025) in terms of net benefits, namely that the implementation of the Regional Government Information System (SIPD) supported by competent human resources has a positive impact in the form of increased effectiveness, efficiency, and transparency in regional financial management. Well-integrated systems can reduce duplication of work, speed up reporting processes, and support data-driven decision making. With increased human resource capacity through training and mentoring, the benefits are not only felt by operators but also by the Surakarta City Government in the form of more accountable financial management that is trusted by the community.

The results of this study are supported by Masrufi et al., (2025), which prove that the combination of SIPD use and human resource competencies contributes significantly to improving the effectiveness of financial management in the Bone Bolango Regency OPD, Gorontalo Province.

Future Hopes and Vision Regarding the Implementation of SIPD to Face the Digital Age and Data-Based Governance

Informants hope that SIPD will become more stable, have an evaluation module, support full digitization, and promote public education. This indicates a long-term orientation towards realizing digital-based good governance, in line with the principles of effectiveness, transparency, and accountability emphasized in regional financial management theory and stewardship theory. This is in accordance with TAM and Stewardship theory, namely that the development of a more stable and user-friendly system will increase technology acceptance and at the same time support transparent and accountable governance.

4. Conclusion

This study was conducted to gain an in-depth understanding of the meaning and subjective experiences of actors in regional financial management during the implementation of the

Regional Government Information System (SIPD) in the Surakarta City Government. Based on the results of the analysis and discussion of the study, it can be concluded that:

a. Perceptions of the effectiveness of financial management vary among stakeholders. SIPD is considered to have improved standardization, integration, and accountability, although in terms of value for money, there are still challenges related to the budget deficits that occurred in 2023 and 2024. Therefore, further improvements are needed through system integration and the quality of human resources produced.

b. The Local Government Information System (SIPD) has successfully integrated the processes of planning, budgeting, implementation, and financial reporting in a linear manner, reducing input errors and improving financial transparency and control. However, there are still several obstacles in the implementation of the Local Government Information System (SIPD), namely that the system often experiences downtime and the features available are not yet complete, making it necessary to use additional systems.

c. The Surakarta City Government has implemented a strategy to increase human resource capacity through technical guidance (BIMTEK) and tiered mentoring, which has proven effective in improving competence and technology acceptance. However, there are still issues related to low human resource motivation due to a lack of personal desire to develop existing competencies.

d. Synergy between the Local Government Information System (SIPD) and competent human resources is key to improving the effectiveness of financial management. Without adequate human resources support, the potential of the Local Government Information System (SIPD) cannot be optimized, thereby preventing the creation of accountable and transparent financial management.

e. The stakeholders hope that the future development of the Regional Government Information System (SIPD) will be more stable, comprehensive, and supportive of broader digital transformation, including public education and the implementation of paperless systems.

Future researchers can conduct similar studies using quantitative or mixed-method approaches to measure the impact of the Local Government Information System (SIPD) more objectively and examine other factors that influence the effectiveness of the Local Government Information System (SIPD), such as leadership, organizational culture, or political support.

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