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SIPD at The Intersection of Regional Policy and Capacity: Evaluation of The Implementation of Permendagri 70/2019 at The DPUPR of Banten Province

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Abstract: The digitalization of regional financial governance in Indonesia requires local governments to adopt integrated information systems to enhance transparency and accountability. Minister of Home Affairs Regulation No. 70 of 2019 mandates the Regional Government Information System (SIPD) as a unified platform for regional financial management. However, its implementation at technically complex agencies, such as the Banten Province Public Works and Spatial Planning Agency (DPUPR), still faces significant challenges. This study evaluates SIPD implementation using the CIPP (Context, Input, Process, Product) model through a qualitative descriptive-evaluative approach involving interviews, observations, and document analysis. The findings show that SIPD is contextually well-aligned with regulatory requirements and organizational needs. Nevertheless, limitations persist in human resource capacity, IT infrastructure, system stability, and user competency distribution. Despite these challenges, SIPD has improved data consistency, reporting efficiency, and audit trails. The study concludes that institutional readiness and organizational adaptability are more critical to SIPD success than technological factors alone, highlighting the need for capacity building, infrastructure improvement, and strengthened inter-unit coordination.

Keywords: SIPD, Permendagri 70/2019, policy evaluation, CIPP model, regional finance

INTRODUCTION

The development of modern governance demonstrates that information system integration is a crucial prerequisite for achieving transparency, accountability, and effective public financial management. Local governments are required to provide accurate, timely, and auditable fiscal data for both the public and oversight bodies. Within this framework, strengthening digital governance is a strategic instrument for improving the quality of public services and evidence-based fiscal control.

At the national level, the Indonesian government responded to these demands by issuing Minister of Home Affairs Regulation Number 70 of 2019 concerning the Regional Government Information System (SIPD). This regulation positions SIPD as a single platform for managing regional government data, including planning, budgeting, implementation, administration, and

financial reporting. SIPD is expected to create cross-regional data harmonization, reduce application fragmentation, and strengthen the consistency of fiscal information required by the central government in formulating macroeconomic policies.

However, the implementation of SIPD at the local government level has not been uniform. Various studies have shown that the system's implementation still faces various technical and institutional challenges. This is particularly true for Regional Apparatus Organizations (OPDs) with large and complex budget structures, such as the Banten Province Public Works and Spatial Planning Agency (DPUPR), which has a high financial transaction volume and involves numerous programs, activities, and sub-activities.

At the Banten Province Public Works and Public Housing Agency (DPUPR), the use of the Regional Financial Management System (SIPD) is mandatory at every stage of the regional financial management cycle. However, field practice has demonstrated various obstacles, including network instability, limited system features, lengthy data synchronization processes, and disparities in staff capacity in operating financial modules. These conditions raise critical questions about the extent to which SIPD effectively supports DPUPR's financial governance and the institutional readiness to adapt this digital policy.

Based on this background, this study focuses on evaluating the implementation of SIPD in regional financial management at the DPUPR of Banten Province using the CIPP (Context, Input, Process, Product) model. Specifically, this study aims to: (1) assess the suitability of the SIPD policy context to organizational needs; (2) analyze the readiness of inputs in the form of human resources, technological infrastructure, and regulatory support; (3) examine the quality of the SIPD implementation process in daily practice; and (4) evaluate the product and impact of SIPD on transparency, accountability, and the quality of financial reports.

This research is expected to provide theoretical contributions to the development of digital policy evaluation studies and government information systems, as well as practical contributions to local governments in improving their SIPD implementation strategies. Therefore, the results of this study can serve as a reference for policymakers at the central and regional levels in optimizing the use of SIPD as a primary instrument for modern regional financial governance.

METHOD

Research Design

This study employed a descriptive-evaluative qualitative design with the CIPP model framework as the primary analytical tool. The qualitative approach was chosen to capture the experiences, perceptions, and adaptation strategies of actors involved in SIPD implementation in depth and context (Dewi, 2022). In the policy research tradition, interpretive qualitative methods are used to explore the meaning behind policy practices, rather than simply measuring discrete variables (Riswanda, 2024b).

Riswanda (2024b) emphasized that qualitative policy research needs to be accompanied by transparency in the analysis steps, starting from how data is collected, sorted, coded, to interpreted, so that readers can trace the process and assess the reasonableness of the conclusions produced.

Research Location and Subjects

The research was conducted at the Banten Province Public Works and Spatial Planning Agency (DPUPR), a technical OPD with a large and complex budget structure. Subjects included structural officials, SIPD operators, officials from the Regional Financial and Asset Management Agency (BPKAD), Inspectorate auditors, and ministries involved in SIPD development.

Informant selection was carried out purposively by considering direct involvement in the financial management process through SIPD, substantive knowledge, and diversity of job perspectives (Dilapanga & Rantung, 2022; Nugraha, 2024).

Data collection technique

Semi-structured interviews were conducted with key actors involved in planning, budgeting, administration, and financial reporting through SIPD. This approach allowed researchers to explore informants' narratives, assessments, and subjective experiences regarding SIPD implementation (Riswanda, 2024b).

Observations were made of the SIPD usage process, including interactions between operators and responsible officials, coordination dynamics, and technical challenges such as network disruptions and synchronization processes. Riswanda (2023) emphasized the importance of observing everyday bureaucratic practices to understand policy rationale at work in the real world, not just at the regulatory text level.

The document study included a review of Minister of Home Affairs Regulation No. 70 of 2019, supporting regulations, internal SOPs, financial reports, and other related documents and system outputs. Documents were read as policy texts that required critical interpretation, including examining the consistency between formal provisions and implementation in the field (Riswanda, 2023).

Data analysis was conducted thematically using the following steps: (1) data transcription and reduction; (2) open coding to identify key issues; (3) grouping codes into categories according to the CIPP dimensions (context, input, process, product); and (4) interpreting the findings by integrating the policy evaluation framework, adaptive governance, and technology acceptance theory.

Referring to Riswanda (2024b), the analysis was conducted using interpretive analysis techniques such as storytelling analysis and narrative analysis to understand how actors narrate their experiences, as well as category analysis to map recurring patterns. The analysis process was iterative: researchers moved back and forth between empirical data, theory, and the SIPD policy context until consistent interpretations were achieved.

Data validity was maintained through source and technical triangulation. Source triangulation was conducted by comparing information between informants from different job levels and units. Technical triangulation was conducted by comparing interview findings, observations, and documents. Furthermore, member checks were conducted with several key informants to confirm the researcher's interpretations aligned with their intended meaning. Within the framework of qualitative policy research, validity is also assessed through the credibility, dependability, and traceability of the analysis process (Dunn, 2024; Patton, 2020; Riswanda, 2024b).

RESULTS AND DISCUSSION

Context: Policy Relevance and Organizational Needs

The research results show that the implementation of SIPD at the Banten Province Public Works and Public Housing Agency (DPUPR) is a direct consequence of the implementation of Home Affairs Ministerial Regulation No. 70 of 2019. All informants fundamentally understood that this policy aims to unify financial data and processes within a single national system. From an organizational perspective, DPUPR requires robust data integration to manage programs and activities across various fields and work areas.

These findings indicate that, contextually, the SIPD has a high degree of alignment with the DPUPR's financial governance needs. This aligns with literature that emphasizes the importance of alignment between digital policy design and the organization's operational needs. With a clear regulatory framework and aligned objectives, the challenges of SIPD implementation are rooted more in input and process aspects than in the policy design itself.

Input: Human Resources, Infrastructure, and Supporting Regulations

In terms of input, the study found variations in human resource capacity in operating SIPD. Operators who interact with the system on a daily basis generally have a relatively good technical understanding, while some structural officials acknowledged requiring assistance in utilizing certain features. This situation indicates a gap in digital literacy and system utilization among key actors.

In terms of infrastructure, the network and supporting devices are considered adequate under normal conditions, but frequently experience disruptions during high transaction loads or during system updates. Internal regulations and technical SOPs have been developed, but their implementation is not yet fully consistent across all work units. These limitations in input components reinforce the view that the quality of resources and infrastructure is a determining factor in the success of public information system implementation.

Process: Implementation, Coordination, and Dynamics of SIPD Implementation

In terms of processes, the SIPD workflow at the Public Works and Public Housing Agency (DPUPR) has essentially followed established procedures, from data input and verification to report approval and synchronization. Field observations indicate that coordination between operators and officials responsible for activities has improved compared to the initial implementation period. However, several obstacles remain, particularly related to module access speed, changes to system features that are not always followed by adequate socialization, and delays in data synchronization at certain times.

From a digital governance perspective, these findings illustrate that the SIPD implementation process is still in the adaptation phase. Organizations need time and effort to adjust work patterns, establish new routines, and overcome potential resistance. This process emphasizes that digital transformation is not just a technical issue, but also a managerial and cultural issue.

Product: Impact and Quality of Financial Reports

In terms of products, SIPD produces various important outputs, such as budget realization reports, accountability documents, and digital audit trails of financial transactions. Research data shows that report quality has improved, particularly in terms of data consistency and traceability. Transaction tracking has become easier because each step is recorded within the system.

However, the quality of SIPD output remains highly dependent on the accuracy of input and the discipline of its implementers. Errors in the initial data input stage will directly impact the final report. This emphasizes that even though SIPD provides an adequate digital framework, the success of policy products is still determined by the behavior and capacity of the people who operate them.

Implications of Findings and Key Messages

Overall, the research results indicate that (1) SIPD is relevant and on target as a policy instrument for integrating regional financial data; (2) Limited input, particularly human resource capacity and digital infrastructure stability, are the factors that most influence the quality of implementation; (3) The implementation process is still in the organizational adaptation stage, thus requiring strengthening coordination and change management; (4) SIPD has a positive impact on financial transparency and accountability, but maximum benefits will only be achieved if input and processes have been running consistently.

These findings are in line with previous studies on the implementation of SIPD and other public information systems, but specifically emphasize that the success of digital transformation in technical OPDs depends on the organization's ability to manage change, not just on the availability of technology.

CONCLUSION

This study evaluates the implementation of the Regional Government Information System (SIPD) in financial management at the Banten Province Public Works and Spatial Planning Agency (DPUPR) using the CIPP model. Using a qualitative, descriptive-evaluative approach, the study examines the suitability of the policy context, input readiness, implementation process quality, and the system's products and impacts on regional financial governance.

The research results show that, contextually, the SIPD has a strong regulatory foundation and aligns with the needs of DPUPR's financial data integration. However, implementation effectiveness is significantly influenced by human resource capacity, digital infrastructure stability, and consistent application of internal regulations. The SIPD implementation process has followed standard procedures, but still faces technical and coordination challenges. In terms of product, SIPD has been shown to improve data consistency, accelerate reporting, and strengthen the digital audit trail, although output quality remains dependent on input accuracy and implementer discipline.

Based on these findings, this study concludes that the success of SIPD as a digital policy is determined not only by system design but primarily by institutional readiness and the organization's adaptive capacity to manage change. Strengthening the competency of civil servants through ongoing training, improving the quality of network infrastructure, and consolidating coordination between units and institutions are key recommendations for optimizing SIPD's function in supporting transparent and accountable regional financial governance.

This study still has limitations, including its focus on a single regional government agency (OPD) and a specific time period, so generalizations of the results should be made with caution. Therefore, further comparative studies across OPDs or provinces, as well as the integration of quantitative approaches such as performance effectiveness analysis or digital audits, are recommended to deepen understanding of the long-term impact of SIPD on regional financial governance.

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