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Implementation of SIPD in Increasing Transparency in Regency APBD Management Madiun

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A B S T R A C T
This study examines the implementation of the Regional Government Information System (SIPD) in enhancing transparency in the management of the Regional Revenue and Expenditure Budget (APBD) in Madiun Regency. Using a qualitative descriptive approach through literature review and document analysis, the study analyzes regulations, official government documents, regional budget data, and relevant scientific literature. The findings show that SIPD improves administrative transparency by integrating and documenting regional financial processes, making budget data more traceable and accountable. However, transparency remains limited due to restricted public accessibility, low budget literacy, and the technocratic presentation of information. Strengthening digital literacy, simplifying budget information, improving data visualization, and ensuring consistent publication are essential to make SIPD-driven transparency more inclusive and accessible.

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INTRODUCTION

The implementation of regional autonomy gives authority to regional governments to regulate and manage government affairs according to the needs and characteristics of their regions. In this context, the Regional Revenue and Expenditure Budget (APBD) holds a strategic position as the primary instrument for governance, regional development, and public services. The APBD serves not only as an annual financial document but also reflects policy direction, development priorities, and the local government's commitment to meeting community needs.

Good regional budget management requires the principles of transparency, accountability, effectiveness, efficiency, and responsibility. This aligns with Government Regulation No. 12 of 2019 concerning Regional Financial Management, which regulates the scope of regional financial management, including revenue, expenditure, taxes, levies, and regional assets. This regulation emphasizes the importance of orderly and responsible regional financial management as part of regional governance.

Along with the development of information technology, the government is encouraging the digitalization of regional governance through the implementation of the Regional Government Information System (SIPD). SIPD is regulated by Minister of Home Affairs Regulation Number 70 of 2019 concerning the Regional Government Information System. This regulation stipulates that regional government information must be managed in an electronically connected and integrated system, including regional development and financial information.

The implementation of SIPD in regional budget management is expected to improve the quality of regional financial governance, particularly in terms of budget information transparency. Through an integrated digital system, the processes of planning, budgeting, implementation, administration, reporting, and accountability for regional finances can be conducted in a more orderly and documented manner. From a public administration perspective, the use of SIPD is part of an effort to build digital governance that promotes transparency, accountability, and bureaucratic efficiency.

Madiun Regency, as one of the autonomous regions in East Java Province, is also required to implement transparent and adaptive APBD governance to technological developments. The implementation of the SIPD in Madiun Regency is crucial because the regional budget (APBD) concerns the public interest and is directly linked to the quality of public services. APBD transparency is not only defined as the availability of formal budget documents, but also as the ease with which the public can access, understand, and utilize budget information for public oversight.

However, the implementation of SIPD to increase transparency in regional budget management still faces several challenges. Budget information presented through digital systems is often technical and administrative in nature, often difficult for the general public to understand. Furthermore, differences in digital literacy levels among the public, limited access to information, and the limited presentation of budget data in simple formats can hinder the realization of substantive transparency. In other words, the existence of digital systems does not automatically guarantee increased transparency if it is not accompanied by the presentation of information that is easily accessible and understandable to the public.

Based on these issues, this study focuses on the implementation of SIPD in improving the transparency of Madiun Regency's regional budget management. This research is crucial to assess the extent to which SIPD serves as a digital instrument in supporting the transparency of regional budget information. Furthermore, this study aims to identify obstacles encountered in SIPD implementation and formulate measures to strengthen the transparency of regional budget management in Madiun Regency.

Based on the description, this study aims to describe the implementation of SIPD in the management of the Madiun Regency Regional Budget (APBD), analyze the role of SIPD in increasing the transparency of the APBD, and identify obstacles and efforts to strengthen the transparency of digital-based APBD management.

Thus, this research is expected to contribute to the development of public administration studies, especially in the fields of digital governance, regional financial transparency, and APBD management. Practically, the results of this study are also expected to provide input for the Madiun Regency Government in strengthening the use of SIPD as a means of managing APBD that is more open, accountable, and easily understood by the public.

LITERATURE REVIEW

Digital Governance Theory

Digital governance refers to the utilization of information and communication technology (ICT) to improve the effectiveness, efficiency, accountability, and transparency of public administration. According to Heeks (2006), e-government represents the application of digital technologies to transform public sector management and improve administrative performance. Furthermore, the Organisation for Economic Co-operation and Development (2020) explains that digital government is not merely the adoption of digital technologies but also a governance transformation that promotes integration, data-driven decision-making, and citizen-centered public services. Similarly, the United Nations (2022) emphasizes that digital governance strengthens institutional capacity by improving interoperability, public service delivery, and stakeholder engagement. The implementation of digital governance enables governments to transform conventional bureaucratic processes into integrated electronic systems that support evidence-based policymaking and public service delivery. Within the context of regional financial management, digital governance facilitates integrated planning, budgeting, implementation, monitoring, and evaluation processes, thereby reducing administrative fragmentation and enhancing organizational coordination. In addition, the World Bank (2016) argues that digital technologies generate greater public value when they are accompanied by institutional reforms that strengthen governance and accountability.

The Regional Government Information System (SIPD) represents one of Indonesia's digital governance initiatives mandated by the Ministry of Home Affairs to integrate regional planning and financial management. Through SIPD, regional governments are expected to create more accountable financial administration while improving public access to regional financial information. This objective is reflected in Minister of Home Affairs Regulation Number 70 of 2019, which establishes SIPD as an integrated platform for regional planning, financial management, and government information. Therefore, digital governance provides the theoretical foundation for understanding how SIPD contributes to improving transparency in APBD management.

Comparative Studies on SIPD Implementation in Indonesian Local Governments

The implementation of the Regional Government Information System (SIPD) has been progressively adopted by local governments across Indonesia as part of the digital transformation agenda in public administration. Several studies have shown that SIPD contributes to improving the integration of planning, budgeting, implementation, and financial reporting processes. However, the effectiveness of its implementation varies depending on the institutional conditions and organizational readiness of each local government.

Research conducted in Semarang found that SIPD improved the efficiency and integration of regional financial administration, particularly by facilitating more systematic planning and reporting processes. Nevertheless, the study also identified several implementation challenges, including limited technical infrastructure, insufficient user training, and system adaptation issues that affected the optimization of SIPD. Similar findings were reported in other local governments, where differences in human resource capacity, technological readiness, and organizational commitment significantly influenced the successful implementation of digital financial management systems.

These comparative findings indicate that the implementation of SIPD cannot be evaluated solely based on technological aspects. Rather, institutional capacity, organizational commitment, and administrative readiness are equally important in determining whether digital governance initiatives can effectively improve regional financial transparency. Therefore, examining SIPD implementation in Madiun Regency provides additional empirical evidence regarding how local institutional characteristics influence the effectiveness of SIPD in supporting transparent and accountable regional financial management.

Transparency Theory

Transparency is one of the fundamental principles of good governance. According to transparency theory, public institutions have the obligation to provide timely, accurate, understandable, and accessible information to citizens. Transparency not only concerns the disclosure of government documents but also emphasizes the public's ability to understand government policies and financial decisions. Bertot et al. (2010) argue that ICT-based governance enhances transparency by facilitating information disclosure, reducing information asymmetry, and strengthening public oversight. Likewise, Nasution and

Ramadhan (2019) found that electronic budgeting systems contribute positively to regional financial transparency by improving the accessibility and reliability of budget information.

In regional financial management, transparency includes the availability of budget information throughout the budgeting cycle, from planning and implementation to reporting and accountability. The implementation of electronic budgeting systems such as SIPD is expected to strengthen transparency by making financial information more traceable and reducing opportunities for manipulation or administrative errors. Nevertheless, transparency can only be considered substantive when the information is presented in forms that are understandable to the broader public. This perspective is also supported by Andhayani and Eltivia (2024), who found that the implementation of SIPD contributes to improving regional financial transparency by enhancing the accessibility of financial information and supporting accountability in local governments.

Good Governance Theory

Good governance refers to a governance system characterized by accountability, transparency, participation, effectiveness, efficiency, and adherence to the rule of law. Hood (1991) explains that modern public management emphasizes efficiency, accountability, and performance improvement as essential principles of public sector governance. Transparency and accountability are mutually reinforcing principles because transparent information enables citizens to evaluate government performance and strengthens public trust. Furthermore, the World Bank (2016) highlights that digital governance initiatives can improve institutional performance when supported by effective governance arrangements and active citizen participation.

The implementation of SIPD supports the realization of good governance by integrating regional financial information into a standardized digital platform. Through this integration, local governments can improve financial accountability while enhancing administrative efficiency. Rahmadany (2022) explains that the digital transformation of regional financial management contributes to more agile, accountable, and transparent governance through integrated financial information systems. However, the effectiveness of good governance depends not only on technological infrastructure but also on public participation, digital literacy, and the government's commitment to disseminating understandable financial information. This argument is reinforced by Prayoga and Yuhertiana (2021), who conclude that successful implementation of digital budgeting systems is influenced not only by technology but also by organizational readiness, human resources, and stakeholder capacity.

Institutional Theory

Institutional Theory explains that organizational change is influenced not only by technological innovation but also by institutional pressures, regulatory frameworks, organizational norms, and the capacity of institutions to adapt to policy changes. Within the public sector, government organizations frequently adopt administrative innovations because of regulatory requirements, professional expectations, and the need to improve organizational legitimacy. Consequently, the successful implementation of SIPD depends not only on the availability of digital technology but also on institutional commitment, leadership support, organizational readiness, and the competence of government officials responsible for regional financial management.

METHODOLOGY

This research employs a qualitative descriptive method with a literature review and document analysis approach. This method is used to describe the implementation of the Regional Government Information System (SIPD) in improving the transparency of Madiun Regency's regional budget (APBD) management. The data used in this study are secondary data obtained from regulations, official government documents, regional financial data portals, government publications, and relevant scientific articles.

The data sources in this study include Government Regulation Number 12 of 2019 concerning Regional Financial Management, Regulation of the Minister of Home Affairs Number 70 of 2019 concerning Regional Government Information Systems, Regulation of the Minister of Home Affairs Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management, data on the Madiun Regency Regional Budget (APBD) from the Directorate General of Fiscal Balance of the Ministry of Finance, and other supporting documents related to APBD transparency and regional government digitalization. The Directorate General of Public Works and Public Housing (DJPK) of the Ministry of Finance provided data on the Madiun Regency Regional Budget (APBD), including regional revenue, PAD, transfers, regional expenditures, and regional financing.

Data collection techniques were conducted through documentation, namely by searching and analyzing official documents, regulations, regional budget data, and academic literature. Data analysis techniques were conducted descriptively through the stages of data reduction, data presentation, and drawing conclusions. The analysis focuses on three aspects, namely the implementation of SIPD in APBD management, the role of SIPD in increasing APBD transparency, and the obstacles faced in implementing SIPD in Madiun Regency.

To strengthen the credibility of the findings, this study employed document analysis using various official government documents, including regulations, regional financial reports, and policy documents related to SIPD implementation. These documents were complemented by previous empirical studies discussing SIPD implementation in different regional governments to provide comparative perspectives and support the interpretation of the findings. Although this study primarily relied on secondary data, the use of multiple credible sources enabled data triangulation and enhanced the validity of the analysis. Future studies are encouraged to complement document analysis with primary data collected through interviews, observations, or focus group discussions involving government officials and other stakeholders.

RESEARCH RESULT

Implementation of SIPD in the Management of the Madiun Regency Regional Budget

The implementation of the Regional Government Information System (SIPD) in Madiun Regency is not merely a change in work applications, but rather a manifestation of the digital transformation of the bureaucracy. The migration from fragmented manual or semi-digital systems to SIPD marks a new era of more integrated financial governance. In the context of public administration, this step represents a concrete manifestation of digital governance , aiming to reduce redundant bureaucratic chains and minimize the risk of data asymmetry between Regional Apparatus Organizations (OPDs).

Comparison of Financial Management Before and After SIPD Implementation

The implementation of SIPD has significantly transformed regional financial management practices. Prior to SIPD implementation, planning, budgeting, and financial reporting processes were generally conducted separately by each regional apparatus organization, resulting in fragmented information, longer administrative procedures, and limited transparency. Following the implementation of SIPD, these processes became more integrated through a centralized digital platform, enabling greater consistency of financial data, faster reporting, and improved monitoring of regional budget realization. These changes demonstrate that SIPD contributes not only to administrative efficiency but also to strengthening accountability and transparency in regional financial governance.

The implementation of SIPD in Madiun Regency adheres to the mandate of Home Affairs Ministerial Regulation No. 70 of 2019, which positions the system as a bridge between development planning (RKPD) and budgeting (APBD). Through this system, all data flows, from the preparation of the KUA-PPAS (Regional Budget and Budget Implementation Plan) to the accountability report, are streamlined electronically. This can help reduce potential discrepancies between planning and budgeting because the data flow is better documented within the system.

Figure 1. Stages of APBD Management Based on SIPD
Source: Processed by the author, 2026.

Based on Madiun Regency's 2024 Regional Budget (APBD), total regional revenue reached Rp2,078,781,199,730 trillion. This substantial amount demonstrates the importance of an orderly, documented, and integrated financial management system, one of which is through the use of the Regional Revenue and Expenditure Management Information System (SIPD).

Table 1. Structure of Madiun Regency Regional Budget Revenue 2024

Component Budget	Budget Value	Contribution to Revenue Regional
Original Regional Revenue (PAD)	Rp338.136.146.121	16,27%
Transfer Revenue	Rp1.740.645.053.609	83,73%
Total Revenue Area	**Rp2,078.781.199.730**	**100%**

Source: DJPK Ministry of Finance, Madiun Regency APBD data for Fiscal Year 2024, processed by the author, 2026.

The Madiun Regency regional revenue structure for the 2024 Fiscal Year shows that transfer revenue remains the dominant component, amounting to IDR 1.74 trillion, or 83.73% of total regional revenue. Meanwhile, Regional Original Income (PAD) was recorded at IDR 338.13 billion, or 16.27%. This situation demonstrates that regional revenue management requires an orderly and documented financial administration system. In this context, the Regional Financial Management System (SIPD) can support more systematic recording, integration, and monitoring of regional financial data. Rahmadany (2022) explains that digital transformation of regional financial management can support bureaucratic reform by increasing efficiency, data integration, and accountability in regional financial management.

The Role of SIPD in Increasing APBD Transparency

Theoretically, transparency is an absolute prerequisite for good governance. Based on budget documents available through the Ministry of Finance's Directorate General of Public Works and Public Housing (DJPK), information on the Madiun Regency Regional Budget (APBD) for Fiscal Year 2024 can be traced in the form of regional revenue data, including Regional Original Revenue (PAD), transfer revenue, and total regional revenue. The availability of this data indicates that the regional financial information system, including SIPD, has the potential to support administrative transparency in the management of the Madiun Regency Regional Budget. This means that, procedurally, budget documents such as LRA, DPA, and APBD Perda are now available and documented in a neater digital format compared to the era before this system was mandatory. However, there are critical caveats to this research's findings. The resulting transparency still tends to be more about "data availability" than "information accessibility." While the public can download documents from official portals, the data remains a jumble of technocratic numbers.

Table 2. Digital Transparency Evaluation Matrix

Parameter	Conditions in Madiun Regency
Document Availability	Document Availability Very high *(Digitalized)*
Access Speed	Good enough, based on the availability of digital documents through the official portal
Level of Understanding	Low (Too technical/ bureaucratic language)
Public Participation	Limited (No interactive dialogue space yet)

Source: Processed by the author, 2026.

This situation aligns with the argument of Nasution & Ramadhan (2019), who stated that budget digitalization does encourage accountability, but it does not necessarily increase participation if it is not accompanied by user-friendly presentation. SIPD has opened the door to information, but the path to public understanding remains difficult.

Obstacles to Implementing SIPD in APBD Transparency

The biggest challenges in implementing SIPD in Madiun Regency are multidimensional. First, there are technical substantive obstacles: APBD information is presented in complex account codes and government accounting terms. For ordinary residents in rural areas of Madiun Regency, terms like "Capital Expenditure" or "Special Allocation Fund" often have no practical meaning unless translated into the language of benefits.

Second, there is a digital literacy gap. Despite sophisticated systems, the effectiveness of transparency depends heavily on the public's ability to process the data. Prayoga and Yuhertiana (2021) show that the implementation of e-budgeting in the public sector is influenced by various factors. Therefore, the adoption of a digital budget system depends not only on the availability of applications but also on the readiness of resources, processes, and information utilization. In Madiun Regency, regional budget (APBD) data is still predominantly presented in long, rigid tables, which for most people poses a psychological barrier to understanding their own regional budget.

Table 3. Identification of Substantive Barriers

Constraint	Impact on Transparency
Technocratic Narrative	Information is difficult for nonexperts to digest
Low Digital Literacy	Access to information is limited to groups only certain
Minimal Visualization	The data is not interesting for the general public to study.

Source: Author's analysis, 2026.

Efforts to Increase APBD Transparency through SIPD

To transform transparency from a mere administrative obligation into a tool for community empowerment, the Madiun Regency Government needs to take progressive steps. The SIPD should not be viewed as an end in itself, but rather as a raw database that must be reprocessed for the public.

Digital transparency depends not only on the availability of information systems, but also on how budget information is presented for public understanding. Therefore, the author recommends the development of a "Popular Regional Budget," a budget summary in infographic form containing information on regional revenue sources, budget utilization, and public participation mechanisms in budget policy oversight. This information can be presented in the form of a public budget summary that includes:

a. Where does the money come from?
b. What is the money used for?
c. How can the public provide input?

Figure 2. Substantive Transparency Strengthening Model
Source: Processed by the author, 2026.

Integrating SIPD with regional public information channels (such as the Madiun Regency Government's official social media channels) will expand transparency. By presenting data inclusively, SIPD in Madiun Regency will truly serve as a pillar of accountability, not only satisfying government auditors but also providing a sense of ownership for the community in every rupiah of development in their region.

DISCUSSION

The findings of this study indicate that the implementation of the Regional Government Information System (SIPD) contributes to enhancing the transparency of APBD management in Madiun Regency, particularly in terms of administrative transparency. SIPD enables the processes of planning, budgeting, implementation, administration, and financial reporting to be carried out through an integrated electronic system. This integration supports the availability of more systematic, well-documented, and traceable budget data and documents compared to fragmented financial management systems. Consequently, SIPD has become an important instrument for supporting the implementation of the principles of transparency and accountability in regional financial governance.

The findings are consistent with those of Rahmadany (2022), who argued that digital transformation in regional financial management improves bureaucratic efficiency, data integration, and public financial accountability. The implementation of SIPD in Madiun Regency demonstrates similar characteristics by integrating regional financial data into a unified system capable of minimizing inconsistencies between planning and budgeting processes. Furthermore, the findings support the view that the utilization of information technology in public administration can improve the quality of governance by providing faster, better-documented, and more transparent access to financial information.

The results are also consistent with the study conducted by Nasution and Ramadhan (2019), which found that the digitalization of budget management promotes public information disclosure and strengthens government accountability. In the context of Madiun Regency, the implementation of SIPD has facilitated the availability of various APBD documents and financial data in digital formats, allowing information on regional revenues, expenditures, and other financial components to be accessed and traced more easily. This indicates that SIPD has successfully strengthened transparency in terms of public information availability.

Nevertheless, this study identifies an important difference from several previous studies, which generally assess the success of digitalization based primarily on the availability of information. The findings reveal that the transparency generated through SIPD in Madiun Regency remains predominantly administrative and has not yet achieved substantive transparency. The digital availability of budget data and documents does not automatically ensure that the public can understand the information provided. APBD data are still presented using technical terminology, account codes, and bureaucratic formats that are relatively difficult for the general public to comprehend. These findings suggest that public transparency is determined not only by access to information but also by the extent to which the information is understandable and meaningful to its users.

The findings further reinforce the argument of Prayoga and Yuhertiana (2021), who emphasized that the successful implementation of digital systems in the public sector depends not only on technological availability but also on the readiness of human resources and users' capacity to utilize the available information. In the case of Madiun Regency, limited public digital literacy, the lack of effective budget data visualization, and the absence of interactive public communication mechanisms have constrained the effectiveness of transparency achieved through SIPD. In other words, digital transformation has not been fully accompanied by a corresponding transformation in public information and communication.

From the perspective of public administration, these findings indicate that the success of SIPD implementation should not be assessed solely from technical and administrative perspectives. Ideal transparency is reflected not only in the online availability of budget documents but also in the public's ability to understand, monitor, and participate in regional financial management. Therefore, local governments need to develop more inclusive public communication strategies by simplifying budget information, presenting financial data through infographics, and strengthening public digital literacy. These measures are essential to ensure that SIPD functions not merely as an administrative financial management tool but also as a mechanism for enhancing public participation in promoting transparent and accountable governance.

The findings of this study are consistent with previous studies conducted in other Indonesian local governments. Similar to the implementation of SIPD in Semarang, the results indicate that SIPD improves the integration of regional financial administration while simultaneously facing challenges related to organizational adaptation and human resource capacity. These similarities suggest that although SIPD has been implemented nationally, its effectiveness remains dependent on the institutional characteristics of each local government.

From the perspective of Institutional Theory, the successful implementation of SIPD is influenced not only by technological capability but also by institutional commitment and organizational readiness. The effectiveness of SIPD in Madiun Regency reflects the importance of supportive leadership, competent human resources, and effective coordination among regional government agencies in achieving transparent financial governance.

Regulatory reforms have also played an essential role in supporting SIPD implementation. The enactment of the Minister of Home Affairs Regulation Number 70 of 2019 established an integrated digital framework for regional planning and financial management. This regulatory support provides institutional legitimacy for SIPD implementation while encouraging local governments to strengthen accountability and transparency through standardized financial management practices.

Compared with previous digital financial management applications implemented by several local governments, SIPD offers a more comprehensive and integrated platform by combining planning, budgeting, implementation, and reporting within a single information system. Nevertheless, continuous improvements in digital infrastructure, organizational learning, and institutional capacity remain necessary to maximize the long-term effectiveness of SIPD implementation.

Overall, the findings demonstrate that the implementation of SIPD in Madiun Regency has made a positive contribution to improving the transparency of APBD management. However, the transparency achieved remains largely administrative, indicating the need for further efforts to foster more substantive and participatory transparency. These findings confirm that government digitalization is an important prerequisite for enhancing public information disclosure; however, its effectiveness ultimately depends on the government's ability to present information in ways that are accessible, understandable, and meaningful to the public.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of research and discussion regarding the implementation of the Regional Government Information System (SIPD) in Madiun Regency, several main conclusions can be drawn as follows: First, the implementation of SIPD in the management of the Madiun Regency Regional Budget is a strategic step in digital transformation that plays a role in integrating the planning, budgeting, and reporting cycles of regional finances into one integrated electronic system. Technically, this can support administrative order and minimize the risk of data desynchronization between work units, in accordance with the mandate of accountable regional financial governance.

Second, SIPD plays a crucial role in supporting administrative transparency. This system ensures the availability of better documented and traceable budget documents. However, this transparency is still formalistic and has not yet reached the substantive stage. Even though data is available digitally, the accessibility of information to the wider public is still limited by the highly technocratic and rigid presentation format.

Third, the main obstacles to optimizing transparency through SIPD are the complexity of budget terminology, the lack of communicative data visualization, and the digital literacy gap among the public. These conditions mean that information disclosure has not been directly proportional to increased public participation in APBD oversight.

As a strengthening effort, the Madiun Regency Government needs to go beyond simply using digital systems to innovate public communications. This can be achieved through the development of an infographic-based "Popular Regional Budget," strengthening a more user -friendly data portal, and consistent digital education. Thus, the implementation of the Regional Budget Management System (SIPD) will not only digitize the bureaucracy but will also support transparency in regional budget management that is more inclusive and easily understood by all levels of society.

The Government of Madiun Regency should improve the quality of APBD information dissemination by developing information media that are simpler, more communicative, and easier for the public to understand. Presenting budget data in the form of infographics and a simplified "Popular APBD" summary could serve as a strategic initiative to enhance public access to budget information and strengthen transparency.

In addition, the local government should strengthen the integration of the Regional Government Information System (SIPD) with the official government website and social media platforms to ensure that budget information is disseminated more widely and reaches a broader segment of the community. Furthermore, public education and digital literacy programs should be promoted to improve citizens' understanding of digital-based APBD management and encourage greater public engagement in budget oversight.

The findings of this study indicate that the successful implementation of SIPD is determined not only by technological integration but also by institutional capacity, regulatory support, and organizational commitment. Therefore, strengthening human resource competencies, institutional readiness, and policy consistency is essential to maximizing the contribution of SIPD toward transparent and accountable regional financial management.

For future research, this study is expected to be extended through field-based approaches involving direct interviews with both local government officials and community members. Such an approach would provide a more comprehensive understanding of the effectiveness of SIPD implementation in enhancing the transparency of regional financial management.

ADVANCED RESEARCH

This study has several limitations. First, it relies primarily on secondary data obtained from regulations, government publications, official budget documents, and previous academic studies. Consequently, the research does not directly capture the perceptions and experiences of local government officials, legislators, or community members regarding the implementation of SIPD in Madiun Regency.

Second, the scope of this study is limited to one local government, which restricts the generalizability of the findings to other regions in Indonesia. Variations in administrative capacity, technological readiness, and local governance practices may produce different outcomes regarding SIPD implementation and financial transparency.

Future studies are encouraged to employ qualitative field research involving interviews, focus group discussions, or surveys with government officials, auditors, civil society organizations, and citizens. Comparative studies across different regencies or provinces would also provide broader insights into the effectiveness of SIPD implementation in enhancing regional financial transparency. Furthermore, future research may adopt mixed-methods approaches to measure both the administrative performance of SIPD and public perceptions of transparency, accountability, and participation.

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