

Implementation Of SIPD in Budget Planning at BPKAD Palu City

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Abstract

To improve regional financial management, the government has implemented a Regional Information System (SIPD). This study aims to analyze the implementation of SIPD in the budget planning process at the Palu City Regional Financial and Asset Management Agency (BPKAD), while identifying obstacles encountered and corrective measures to improve the quality of its implementation. The approach used in this study is a descriptive qualitative method by collecting data through observation, documentation studies and interviews, and making the Palu City BPKAD Office the research object. Data analysis was carried out referring to the analysis model of Miles and Huberman (1984). The results of this study indicate that the implementation of SIPD at the Palu City BPKAD has been going quite well, efficiently and effectively, although it still requires further development. These findings are evident in the increased efficiency and accountability in the budget planning process. The main obstacles identified include system delays when accessed simultaneously by multiple users, internet connection disruptions, and potential server overload. Addressing efforts are carried out through regular data backups, coordination with the development team for bug reporting, improving network stability, updating devices and infrastructure, and holding regular discussion forums with the Palu City Regional Apparatus Organizations (OPD).

INTRODUCTION

With the growing digitalization of government, Indonesia is required to uphold the principles of accountability and transparency, particularly in the implementation of financial programs. The government is continuously formulating policies to support effective and integrated governance. This strategic step is reflected in Presidential Regulation No. 95 of 2018, which emphasizes the implementation of SPBE (Integrated Government Service Standards) for the administrative structure of a government and public services. This regulation emphasizes effectiveness, integration between units, operational continuity, efficiency, accountability, interoperability, and system security.

In accordance with (Law number 23 of 2014) which requires the provision of information related to regional government, the government subsequently issued (Minister of Home Affairs Regulation number 70 of 2019) concerning the Regional Government Information System (SIPD). Furthermore, regional financial management is regulated through (Minister of Home Affairs Regulation number 77 of 2020) which replaces the previous regulation, namely (Minister of Home Affairs Regulation number 13 of 2006). Based on these latest provisions, all OPDs in Palu City, including BPKAD, migrated their systems from the SIMDA application to SIPD.

The national implementation of SIPD is still in the development phase, but several local governments have begun implementing it. Research by Nasution & Si, (2021) on the use of SIPD at the Medan City BPKAD shows that the system has been operational as a form of policy

implementation. However, several obstacles are still encountered, such as delays in the input process, network disruptions, and problems with the payroll module, cash budget preparation, and document creation, including SPD, SPJ, SPP, SPM, and SP2D.

Furthermore, research by Vitriana et al. (2022) on the use of SIPD at the Pekanbaru City BPKAD (Regional Revenue and Expenditure Management Agency) confirmed that its implementation was suboptimal. Previously, this agency used the SIPKD application and faced adaptation challenges due to system differences. SIPD use in Pekanbaru only covers the planning and budgeting stages, while the administration, reporting, and accountability stages have not been fully implemented. Other obstacles include limited employee understanding and frequent system disruptions, particularly during peak hours, which hamper budget preparation and the issuance of important documents.

Meanwhile, research by Alfani & Nasution (2022) found that the North Sumatra Provincial Department of Industry and Trade has shown significant progress. The provincial government has prepared supporting facilities, such as computers, to facilitate the financial data input process. However, delays in inputting still occur, necessitating the need for human resources capable of working collaboratively and ensuring smooth regional financial management.

Unlike previous research, this study focuses on the implementation of SIPD in budget planning at the Palu City Regional Financial and Asset Management Agency (BPKAD). While this system is expected to improve efficiency, indications of obstacles at the budget planning stage indicate the need for an in-depth analysis of its implementation process at this agency.

Budget

A budget is an organization's operational plan for the upcoming period, prepared systematically, quantitatively, and formally. This document, expressed in monetary units, encompasses all organizational activities for a specific period, typically one year. Because all information is expressed in monetary terms, a budget is often called a financial plan. Each program or activity within it is translated into financial metrics, allowing for measurement of the efficiency and effectiveness of its implementation (Kaharti Eni, 2019).

According to Mardiasmo (2018, 76) in a study (Hidayat et al., 2022), a budget is a financial plan that includes estimates of expenditures or spending, as well as projections of revenue or income to fund these activities. A budget reflects performance targets for a specific period and serves various functions, including as a planning tool, control tool, fiscal budget policy tool, political instrument, integration and communication tool, performance benchmark, motivational driver, and a medium for creating policy space.

Budget Planning

Budget planning is a series of processes that begin with plan development, data and information collection, and then through to monitoring and evaluation. Budget planning reflects management's commitment to forecasting financial transactions, revenues, and expenses, over a specific period of time in the future (Kuntadi & Nugroho, 2023).

According to Kaharti Eni, (2019) budgeting is a planning process that is compiled periodically in a systematic and sequential manner, presented in numerical form, and expressed in financial units to meet all company activities in the coming period.

Based on research (Hidayat et al., 2022), the budget preparation process includes four main stages, namely:

1. Budget Preparation

This stage includes preparing a detailed and accurate income and expenditure plan to ensure that all expenditure needs can be financed;

2. Ratification

Executive leaders are required to have adequate financial competence to be able to provide rational answers and arguments to questions or objections raised by the legislature.

3. Budget Implementation/Execution

Budget implementation requires a good understanding of accounting information systems and management control mechanisms, so that planned goals can be achieved and provide benefits to the community.

4. Reporting/Evaluation

After the budget is realized, an accountability and evaluation process is required that prioritizes the principle of accountability.

Regional Government Information System (SIPD)

Article 1, Paragraph 12 of the Minister of Home Affairs Regulation Number 70 of 2019 defines the Regional Government Information System (SIPD) as a system that manages development information, finances, and various interconnected regional government data to support development implementation at the regional level. SIPD is specifically designed and developed to provide integrated, electronic-based government information services, accessible through the official Ministry of Home Affairs portal. This system also functions as an integrated, online, and real-time data collection network, both at the central and regional levels, utilizing information technology. Thus, SIPD serves as a supporting tool for program planning, activity implementation, and evaluation of regional development in a rational, effective, and efficient manner (Inzany et al., 2022).

Furthermore, (Vitriana et al., 2022) explain that SIPD is a platform used to archive budget documents, manage, and process regional development data so that it can be presented to the public and used as a basis for decision-making in the planning, implementation, and evaluation of regional government performance. The main objective of SIPD implementation is to optimize and utilize regional development data and information.

Based on Home Affairs Ministerial Regulation Number 70 of 2019, the types of SIPD systems that can be developed by regional governments are grouped into several categories, namely:

Regional Development Information

This system functions to manage data and information related to the initial development planning process, involving various stakeholders. In addition, SIPD facilitates the preparation of planning documents, such as the Regional Medium-Term Development Plan (RPJPD), Regional Medium-Term Development Plan (RPJMD), Regional Work Plan (RKPD), Regional Strategic Plan (Renstra PD), and Regional Work Plan (Renja PD), allowing for easier analysis and development implementation profiles and serving as a reference for updating planning data. The information managed includes geographic and demographic conditions, resource potential, economic indicators and community welfare, public services, and regional competitiveness.

Regional Financial Information

As a backbone of regional financial information management, SIPD plays a central role in ensuring that financial data across local government units is handled in a structured and efficient manner. This process does not operate in isolation it draws on the active participation of multiple stakeholders, all while staying firmly grounded in the values of accountability and transparency. The scope of financial management covered by this system encompasses:

- a. The planning and budgeting stage at the regional level;
- b. Implementation and administrative processes in regional government financial management;
- c. Accounting record-keeping and the preparation of regional government financial statements;
- d. Mechanisms for accountability regarding the implementation of regional government finances;
- e. Management and accountability for assets or property owned by the regional government; and
- f. Various other data and information related to regional government finances.

One of the less-discussed yet critical contributions of SIPD lies in its capacity to curb potential misuse of authority over public funds. By mapping every budget code and expenditure item with precision right from the earliest stages of planning through to execution the system creates a traceable financial trail that naturally promotes reporting practices that are not only timely and accurate, but genuinely accountable.

Other Local Government Information

Beyond its financial functions, SIPD also serves as a public-facing repository of general information concerning the administration of regional governance. Among the materials made accessible through this platform are the annual LPPD, locally enacted regulations known as Perda, and an array of supporting data maintained by the respective government units responsible for their management.

METHODS

Numbers alone cannot capture the full story of how SIPD operates within BPKAD Palu City — and that is precisely why this research takes a qualitative descriptive approach. Rather than measuring outcomes statistically, the focus here is on understanding the lived experiences of the employees involved: the processes they navigate, the obstacles they encounter, and the realities they face day to day in working with the system. By using this method, the researcher can obtain in-depth information about the perceptions and experiences of informants according to conditions that occur in the field. According to Bogdan and Taylor (Moleong, 2007) stated in the book (Edi Murdiyanto et al., 2020) qualitative methodology is a procedure that allows a study to produce descriptive data in the form of speech or writing, as well as observed behavior from participants.

The fieldwork for this study took place at the BPKAD office of Palu City, situated at Jl. Baruga No. 2, Tanamodindi Village, Mantikulore District, Palu City, Central Sulawesi, 94111 running from

March through July 2025. Two streams of data fed into the research: primary and secondary. For primary data, the researcher conducted in-depth interviews with four informants selected through purposive sampling individuals who work hands-on with SIPD in their daily responsibilities. These informants held positions as the Head of the Budget Division, the Head of the Program Planning and Finance Subdivision, and budget planning staff within the institution. Secondary data, on the other hand, was drawn from existing literature books, official documents, and peer-reviewed journal articles that bear direct relevance to the subject at hand. The analytical framework followed in this study traces back to Miles and Huberman, as referenced by Sugiyono (2020) in Safarudin et al. (2023). What sets this model apart is its non-linear nature analysis does not happen in a single pass, but unfolds iteratively and continuously until the data reaches a point of saturation. Three interlocking stages guide this process: reducing the data, presenting it, and finally drawing and verifying conclusions. To keep the findings credible, triangulation was employed as the primary mechanism for cross-checking and validating the data collected.

RESULTS AND DISCUSSION

The Regional Government Information System (SIPD) is mandatory for all local governments in Indonesia, including Palu City. Interviews with several informants revealed that the implementation of SIPD at the Palu City BPKAD was first introduced in 2022 under the name "SIPD Merah Putih" (Red and White SIPD) and was later updated to SIPD-RI in 2024 following the issuance of Circular Letter of the Secretary General of the Ministry of Home Affairs Number 600.54/48/SJ concerning SIPD Implementation. One of the changes to SIPD-RI in 2024 was the change in the primary color to blue. The latest version of SIPD has more comprehensive features, in accordance with the needs of local governments, and has much better integration capabilities with other systems.



Figure 1. Regional Government Information System for Regional Budget Planning
(Source: sipd.kemendagri.go.id)

The Budget Planning Module in SIPD offers a variety of integrated features, making the local government budget preparation process more efficient, transparent, and accountable. Interviews revealed that this module simplifies all stages of budget planning, from start to finish. These features include:

1. Preparation of Regional Planning Documents

This feature supports the creation of documents such as the Regional Medium-Term Development Plan (RPJMD), Work Plan (Renja), initial draft of the Regional Government Work

Plan (RKPD), as well as the preparation of the General Budget Policy (KUA) and Temporary Budget Priorities and Ceilings (PPAS).

2. Reference

This feature provides a reference for program nomenclature, activities, sub-activities, spending account codes, and OPD data to support the budget planning process.

3. Alignment with Price Standards

This feature functions as a guideline in preparing a budget based on standards such as the Standard Unit Price (SSH), General Cost Standard (SBU), Standard Expenditure Analysis (ASB), and Unit Price of Basic Activities (HSPK).

4. Verification and Approval

This feature facilitates a hierarchical approval and correction process, where each stage of planning and budgeting requires approval from authorized officials, starting from the Head of the Program Sub-Division, Secretary, Head of OPD, to the Regional Head.

5. Print Planning Document (Document Output)

This feature allows printing of various planning and budgeting reports, including RKPD summaries, Budget Work Plan (RKA) recapitulations, and Budget Implementation Documents (DPA).

The existence of SIPD with its comprehensive features has a significant impact on local governments, including Palu City, because the entire budget process is documented in an orderly and easily audited manner, thereby increasing transparency and accountability.

Making sense of how SIPD has been implemented in budget planning at BPKAD Palu City calls for a robust analytical lens and for that purpose, this study turns to the policy implementation theory of George C. Edward III. Drawing from Rumondor et al. (2023), Edward's seminal work *Implementing Public Policy* (1980) laid out four variables that, in his view, ultimately shape whether a policy succeeds or falls short in practice: communication, resources, disposition, and bureaucratic structure. What makes this model particularly compelling is that none of these variables operates independently. They are deeply intertwined a weakness in one has a way of pulling the others down with it, making simultaneous attention to all four not just advisable, but necessary for any organization striving toward effective policy execution.

a. Communication

SIPD facilitates coordination and collaboration between work units in budget preparation because the centralized system allows each work unit to access the required data and information much more easily. This speeds up workflow and facilitates revisions when necessary. Interviews with budget planning staff regarding communication at the BPKAD revealed issues with data input into SIPD, including:

"Usually, before entering data into the SIPD, there is always confirmation and follow-up between the SKPD and the Planning Division to ensure there are no errors. However, if an error occurs, the corrective action is to double-check the data in the system with the data in the worksheet to ensure they match."

The Palu City Regional Budget Agency (BPKAD) has a team responsible for managing the SIPD (Regional Budget Implementation System) that works in accordance with its main duties. During the implementation of the SIPD policy, the BPKAD always communicates with other Regional Apparatus Organizations (OPDs). This is done to remind them of the importance of entering and inputting planning data. Furthermore, the BPKAD welcomes OPDs to consult

regarding SIPD management. Communication can be done in person or online/virtually, although handling complex issues can sometimes take longer. Similarly, if the BPKAD wishes to communicate with the central SIPD management team, the response from the helpdesk team varies depending on the type of problem. For minor technical issues, a response is usually given within 1–2 business days and is quite solution-oriented. However, for more complex issues, it can sometimes take longer or require follow-up at the central office. This is in accordance with communication in implementation theory, which is a measure of the extent to which regulatory policies can be communicated consistently, with clear explanations, and in the same manner. Edward III (1980) When it comes to communication in policy implementation, three elements stand out as non-negotiable transmission, clarity, and consistency. Miss any one of them, and the entire communication chain risks breaking down. This research supports research (Vitriana et al., 2022) a view that underscores just how central communication is to whether a policy ultimately takes hold or not.

b. Resource

What the data reveals about the human resource landscape at Palu City's BPKAD have demonstrated a good level of readiness and capability in implementing SIPD for budget planning. Human resource readiness to operate SIPD optimally is ensured through training and mentoring. As the Head of the Budget Division put it during the interview:

“The facilities and infrastructure at BPKAD are quite adequate, starting from the sufficient number of computers available, smooth internet, but sometimes there are still system delays in processing data, especially when many users access the system simultaneously during working hours and employees here also receive direct training from the Ministry of Home Affairs' Data Center.”

Resources play a crucial role as a supporting element that significantly determines the success of a policy, encompassing both human resources and other supporting resources. Policy implementers must have sufficient personnel and appropriate competencies to ensure effective implementation (George Edward III, 1980). This study's findings align with research by Nasution & Si (2021), which asserts that optimal utilization of available resources is key to successful implementation.

c. Attitude (disposition)

Disposition refers to the attitudes displayed by policy implementers. The behavioral tendencies or individual characteristics of implementers play a crucial role in ensuring policy implementation runs smoothly. Essential qualities that policy implementers need to possess include integrity and strong commitment (Inzany et al., 2022).

In terms of Attitude, implementers at the Palu City BPKAD demonstrated a very positive attitude toward SIPD. They view it as a crucial tool for optimizing budget planning and acknowledge its impact on improving the quality of budget management. Interviews with staff operating SIPD revealed that:

“My experience using the budget planning module in SIPD has been quite positive. This module provides various features that simplify the budget preparation and planning process, from initial planning to budget evaluation. The system's interface is also quite user-friendly, making it easy to understand and operate, even for those with limited information technology experience.”

Staff are very careful in inputting information into the SIPD because errors in inputting will impact the misrepresentation of information. The Palu City BPKAD inputs information in accordance with the provisions of the Ministry of Home Affairs, such as timely input. This

enthusiastic and supportive attitude indicates that the SIPD policy implementers at the Palu City BPKAD are not coerced and accept the policy well. In accordance with the attitude (disposition) by Edward III (1980) implementation theory in research (Karundeng et al., 2021), the way implementers view the acceptance and implementation of a policy without coercion is evidence of the policy's successful implementation.

d. Bureaucratic Structure

Bureaucratic structure is never a neutral force it either propels policy implementation forward or quietly holds it back. In practice, today's bureaucracies often grapple with internal constraints that are hard to shake: rigid procedures and systemic limitations that, left unaddressed, gradually erode the effectiveness of even the most well-intentioned policies. At BPKAD Palu City, however, the oversight mechanism surrounding SIPD's implementation appears to be holding up reasonably well. Each sector operates with its own designated supervisors and accountability holders a structure that is especially visible within the planning division. On the procedural side, an interview with the Head of the Budget Division shed light on how the applicable SOPs and operational guidelines have been carefully realigned with the directives set out in Minister of Home Affairs Regulation Number 70 of 2019, and the SIPD management team has demonstrated the capacity to carry them out. The Head of the Budget Division further noted that:

“The division of tasks within the Palu City BPKAD is in accordance with the existing organizational structure, with each individual and unit working within their respective areas of expertise and authority. Furthermore, the implementation of internal oversight is also well-structured. Each Division Head (Kabid) is responsible not only for the implementation of tasks within their respective field, but also for the implementation of tasks within their respective areas, but also acts as the main supervisor, ensuring that all processes run according to established standards and policies.”

Based on the interview results, coordination between the SIPD management teams within the Palu City BPKAD is very effective. Within the existing bureaucratic structure, this demonstrates the existence of clear and directed communication channels between the involved sectors. Each team, in accordance with its respective hierarchy and main functional duties (Tupoksi), interacts synergistically to ensure smooth input of SIPD data and information from the budget planning stage to its implementation. Strong coordination, it turns out, does more than just speed things along. It quietly builds the kind of financial management culture where accountability and transparency are not imposed from the outside, but grow naturally from within which is, at its core, what good governance is really about. Picking up on this, the Head of the Program Planning and Finance Subsection went on to share that:

“Coordination at the BPKAD is running smoothly, both internally and between work teams, operating in accordance with the established organizational structure. Every employee in the planning department has a good understanding of their respective duties and functions, in accordance with established regulations.” The bureaucratic structure plays a significant role in the implementation of the SIPD application. This is also explained in research (Balqis et al., 2021). Therefore, the bureaucratic structure is closely related to policy implementation.

CONCLUSION

Based on the research findings, All things considered SIPD's rollout at BPKAD Palu City has largely stayed true to the course laid out by Permendagri Number 70 of 2019 the very regulation that governs how regional government information systems are to be structured and maintained. The implementation of SIPD in budget planning at the BPKAD of Palu City can be categorized as good, when reviewed through the framework of the policy implementation model developed by George C. Edward III, which serves as the main theoretical basis in this study. The model assesses the success of policy implementation through four main factors, namely:

1. Communication

Communication between the Palu City BPKAD and other regional government agencies (OPD), as well as interactions with the SIPD central management team, demonstrates the relevance of this factor in practice. The research findings support the notion that clear and consistent communication is crucial.

2. Resource

This study confirms that human resource (HR) readiness and the availability of infrastructure at the Regional Development Planning Agency (BPKAD), such as computers and internet access, are key supporting factors for successful policy implementation. This finding aligns with previous research that suggests the key to success lies in utilizing available resources.

3. Attitude (Disposition)

The positive attitude and support from the implementers at the BPKAD of Palu City towards SIPD proves that acceptance without coercion is evidence of successful policy implementation, this is in accordance with the theory of George Edward III.

4. Bureaucratic Structure

A clear bureaucratic structure at the Palu City BPKAD office, with a structured division of tasks and supervision, plays a major role in ensuring a smooth SIPD implementation process.

This research not only identified the practical benefits of the system, such as increased efficiency and accountability in budget planning, but also revealed the obstacles encountered in the field. These obstacles include technical issues such as system delays when many users access it, overloaded servers, and unstable internet connections, as well as delays in problem resolution by the Ministry of Home Affairs. To overcome these obstacles, the Palu City BPKAD performs regular data backups to ensure no data is lost during system disruptions, collaborates with the development team to report any bugs or errors that occur, so they can be immediately fixed in the next system update. In addition, paying attention to the internet connection on each connected device is an important step, by ensuring that all devices used support fast and stable internet access,

and visiting the Ministry of Home Affairs office directly if there are problems that take a long time to be responded to.

Managerial Implications

This study has limitations in terms of data confirmation, as the researcher did not have time to verify information with other Regional Apparatus Organizations (OPD) due to time constraints. Therefore, observations focused solely on the implementation of SIPD at the Palu City BPKAD. Interviews also involved only four informants: the Head of the Budget Division, the Head of the Program Planning and Finance Subdivision, and two planning staff, due to scheduling constraints. Considering these limitations, the researcher recommends that further research include several OPDs to allow for comparisons of SIPD implementation across agencies. It is also recommended that the number of informants be expanded, including involving agency heads, to gain a more in-depth and comprehensive understanding.

Recommendation

Beyond documenting what has already happened, this research aspires to be genuinely useful going forward. On one front, the findings are intended to feed into the Ministry of Home Affairs' ongoing efforts to refine and advance the SIPD system. On another, they are meant to offer something tangible for regional governments across Indonesia a practical point of reference for spotting and working through the kinds of challenges that so often surface when rolling out a system of this scale. This research has similar findings to previous research by Alfani & Nasution (2022), which also found delays in data input into the SIPD application despite significant implementation progress. This research also provides a different perspective from research conducted by Vitriana et al. (2022), arriving at the conclusion that SIPD's rollout at Pekanbaru City's BPKAD fell short of expectations, with the adjustment process proving particularly difficult to navigate. The picture looks rather different at BPKAD Palu City, where the system has, by most accounts, taken root and is running with reasonable effectiveness. Furthermore, this research also supports the findings of Nasution & Si, 2021, at the Medan City BPKAD, which showed that SIPD has been well utilized by the BPKAD as a form of policy implementation issued by the government.

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