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Implementation of the Regional Government Information System (SIPD) in Financial Reporting: Evidence from the Newly Autonomous Province of South Papua

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Abstract

This study aims to describe and analyze the implementation of the Local Government Information System (SIPD) in financial reporting based on Ministry of Home Affairs Regulation No. 70 of 2019 at the Regional Development Planning Agency (Bapperida) of South Papua Province, as well as to identify its supporting and inhibiting factors. The study employed a descriptive qualitative approach. Data were collected through interviews, observations, and documentation, then analyzed using the interactive model developed by Miles, Huberman, and Saldana. The implementation analysis utilized George C. Edward III's model, which encompasses communication, resources, disposition, and bureaucratic structure. The results of the study indicate that the SIPD has been used in the stages of document preparation, data entry, verification, validation, and submission of reports to the Provincial Finance and Asset Management Agency (BPKAD). Its implementation was supported by leadership commitment, internal SOPs, coordination among units, coordination with the BPKAD, and the willingness of civil servants to learn. The main inhibiting factors included uneven civil servant competencies, limited technical training, the absence of dedicated SIPD operators, network disruptions, technical system changes, document delays, and the potential for overlapping work. This study concludes that the implementation of SIPD at Bapperida is a process of adaptation by the bureaucracy of a new autonomous region toward more orderly, integrated, and accountable financial reporting.

Keywords: policy implementation, SIPD, financial reporting, new autonomous regions, Edward III

1. Introduction

Digital transformation in government administration has become a strategic agenda driving fundamental changes in local financial management. Bureaucratic reform demands that the bureaucracy transform from traditional, procedural administrative models toward modern, system- and performance-based administration, which requires the use of information technology as a tool to support more transparent, measurable, and integrated governance (Dwiyanto, 2015). The implementation of e-government does not merely mean the digitization of documents or services, but rather the transformation of government work processes and the integration of information systems across organizational units (Heeks, 2006). In line with this, Mardiasmo (2018) emphasizes that public sector reform positions transparency and accountability in local financial management as part of the government's responsibility to the public, making digitization a bridge toward more accountable governance.

To implement this policy, the government issued Minister of Home Affairs Regulation No. 70 of 2019 on the Local Government Information System (SIPD), which was further reinforced by a letter from the Director General of Local Finance Development No. 903/235/Keuda of 2021, mandating that all local governments use SIPD as the standard application within the Electronic-Based Government System (SPBE). Through this policy, SIPD is positioned as an integrated system covering the processes of planning, budgeting, implementation, accounting, and local financial reporting. This requirement was further reinforced by the development of SIPD RI in 2023 and the discontinuation of the SIMDA/FMIS application services by the State Financial Management Supervisory Agency (BPKP); consequently, starting with the 2024 fiscal year, SIPD RI has become the sole integrated system for local financial management that all local government agencies in Indonesia are required to use.

Although its use is mandatory, the results of the Ministry of Home Affairs' 2021 evaluation indicate that approximately 26% of local governments have not yet fully implemented SIPD, facing challenges such as limited internet access, technical issues with the application, and difficulties in adapting to the system at the local level. Among all stages of financial management, financial reporting holds a strategic position because it serves as the final form of local government accountability for the management of public budgets over a given period, as well as an instrument of accountability that reflects transparency and compliance with laws and regulations (Bovens, 2007; Mardiasmo, 2018). This issue is not merely a domestic concern but part of the global digital transformation of the public sector. Agostino, Saliterer, and Steccolini (2021) assert that digitization is changing how accounting and accountability are carried out in public services, while Spanò, Kuruppu, Gomes, and Iacuzzi (2026) question whether digitization truly offers a comprehensive solution or merely serves as a temporary Band-Aid for long-standing governance issues. The experience of developing countries, such as Brazil, shows that the success of digital public services depends heavily on institutional readiness and process transparency (Saldanha, Dias, & Guillaumon, 2022). The quality of SIPD-based financial reporting is significantly influenced by human resource readiness, system stability, clarity of policy communication, and coordination among work units within the local government agencies that serve as the technical implementers of these policies on the ground.

A number of studies indicate that the implementation of SIPD across various regions faces diverse dynamics. Salain (2024) identified limitations in human resources and technical system challenges in the SIPD-based financial reporting process at the Bali Provincial Bappeda. Teken and Romarina (2024), in their study of the Denpasar City Finance and Asset Management Agency (BPKAD), identified challenges such as system errors, slow application response times, and unmet training needs. Similar findings were reported by Putri, Alifah, and Purwaningrum (2025) in Ponorogo Regency, highlighting technical system dynamics, training limitations, and infrastructure challenges. These findings indicate a gap between the established policy design and the reality of its implementation at the level of regional government agencies, which vary in their conditions.

However, most previous studies were conducted in regions that were relatively institutionally established and had more stable administrative experience, while studies on SIPD implementation in the context of new autonomous regions remain very limited. It is this gap that constitutes the research gap this study aims to address. South Papua Province, as a newly established autonomous region resulting from administrative restructuring, faces complex institutional challenges, including strengthening organizational structures, enhancing civil servant capacity, and providing infrastructure to support digital systems. Based on internal data from the South Papua Provincial Bapperida for the year 2025, the number of civil servants managing the financial SIPD remains limited; not all have undergone official technical training; dedicated SIPD operators are not yet available; and the region faces system access disruptions and internet connectivity limitations in the Merauke area, which affect reporting operations.

To comprehensively analyze these phenomena, this study employs George C. Edward III's policy implementation model, which encompasses four main dimensions: communication, resources, disposition, and bureaucratic structure (Edward III, 1980). This model is considered relevant because the SIPD implementation policy is top-down in nature formulated by the central government and implemented by local governments through a tiered bureaucratic structure making it suitable for examining policy implementation within the context of a structured bureaucracy. Policy implementation is not merely a matter of translating political decisions into routine bureaucratic procedures; rather, it concerns how abstract policies are translated into reality (Dunn, 2017; Grindle, 1980). These four dimensions are operational in nature and can be explored through a qualitative approach, thereby providing an in-depth explanation of the dynamics of policy implementation.

Based on this discussion, this study is designed to address two main research questions: how the SIPD is implemented in financial reporting in accordance with Ministry of Home Affairs Regulation No. 70 of 2019 at the Regional Development Planning Agency (Bapperida) of South Papua Province, and what factors influence this implementation. Accordingly, this study aims to describe and analyze the implementation of SIPD in financial reporting, along with its supporting and inhibiting factors. Theoretically, this study is expected to contribute to the development of public administration research in the field of policy implementation within the context of local financial digitization, while also enriching the literature on new autonomous regions. Practically, the results of this study are expected to serve as input for Bapperida and as a reference for other local governments in strengthening resource readiness, technological infrastructure, and institutional coordination for the implementation of SIPD.

2. Literature Review

2.1 Public Policy Implementation

Policy implementation is a crucial stage that determines whether a policy can achieve its intended objectives. Grindle (1980) emphasizes that policy implementation is not merely about translating political decisions into routine bureaucratic procedures, but rather involves issues of conflict and determining who gains what from a policy. Dunn (2017) defines implementation as the

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effort to direct policy actions over a specific period to transform an abstract policy into reality. Thus, the success of public policy does not end at the formulation stage but depends heavily on the implementation process at the organizational level. In the context of local government, the implementation of policies based on electronic systems requires officials to adapt to system changes, understand digitization procedures, and ensure that every stage proceeds in accordance with the principles of accountability.

2.2 George C. Edward III's Policy Implementation Model

This study uses George C. Edward III's policy implementation model as its primary analytical framework. Edward III (1980) identified four dimensions that determine the success or failure of policy implementation: communication, resources, disposition, and bureaucratic structure. The communication dimension emphasizes clarity, consistency, and the transmission of policy information to implementers to prevent misinterpretation. The resources dimension encompasses the availability of competent staff, information, authority, and supporting facilities and infrastructure. The disposition dimension relates to the attitudes, commitment, and willingness of implementers to carry out the policy in accordance with the established objectives. The bureaucratic structure dimension highlights the existence of standard operating procedures (SOPs) and the fragmentation of tasks across units. These four dimensions interact with one another and influence the outcomes of implementation. This model was chosen because it is top-down in nature and relevant for analyzing national policies implemented through a tiered bureaucratic structure a characteristic of the SIPD policy. The model's relevance remains valid in recent studies; a number of recent studies in Indonesia have used it to analyze the implementation of electronic system-based policies, such as the Village Information System (Fitriani & Rodiyah, 2024) and digital civil service administration services (Hasrullah, Prakoso, & Rande, 2025), as well as other public programs (Tawai & Johanis, 2025). This demonstrates that Edward III's four dimensions remain operational for examining the dynamics of contemporary policy implementation.

2.3 Bureaucratic Reform and E-Government

The implementation of SIPD cannot be separated from the bureaucratic reform agenda as an effort to achieve good governance. Dwiyanto (2015) emphasizes that one indicator of the success of bureaucratic reform is increased accountability in government performance and financial management, which requires a transformation from traditional administration to a modern, system-based administration. This reform is closely intertwined with the concept of e-government, which Indrajit (2006) defines as the government's use of information technology to deliver public services electronically, thereby making administrative processes faster, more effective, and more transparent. Heeks (2006) adds that effective e-government goes beyond the digitization of documents; rather, it encompasses the transformation of government work processes and the integration of information systems across organizational units. Within this framework, the SIPD serves as an instrument for the modernization of local financial management based on electronic systems.

2.4 Local Government Information System and Financial Reporting Accountability

The Local Government Information System (SIPD) is part of the Electronic-Based Government System (SPBE), which integrates the processes of planning, budgeting, implementation, accounting, and local financial reporting into a single integrated system. As stipulated in Ministry of Home Affairs Regulation No. 70 of 2019, SIPD is designated as a mandatory general-purpose application for all local governments. The existence of this system is directly linked to the public's demand for accountability in financial reporting. Mardiasmo (2018) emphasizes the importance of transparency and accountability in local financial management as a form of the government's responsibility to the public, while Bovens (2007) views accountability as a relationship between actors and a forum that demands explanations and accountability for actions taken. Thus, SIPD-based financial reporting is not merely technical and administrative in nature but also serves as a reflection of the quality of local financial governance.

2.5 Research Gap

Various previous studies indicate that the implementation of SIPD across different regions faces similar dynamics. Salain (2024) identified limitations in human resources and technical system challenges at the Bali Provincial Bappeda, while Teken and Romarina (2024) identified system errors, slow application response times, and a need for training at the Denpasar City BPKAD. Similar findings were reported by Putri, Alifah, and Purwaningrum (2025) in Ponorogo Regency. However, these studies were generally conducted in regions with well-established institutional frameworks and focused more on the technical aspects of system usage without a comprehensive theoretical framework for policy implementation. This study fills that gap by analyzing the implementation of SIPD in financial reporting within a new autonomous region using the four dimensions of the Edward III model, thereby placing the analysis not only on technical dimensions but also on the dynamics of public policy implementation within a still-evolving institutional context.

2.6 Conceptual Framework

Based on the theoretical and conceptual discussion above, the conceptual framework of this study illustrates the analytical flow of SIPD implementation in financial reporting at the Regional Development Planning Agency (Bapperida) of South Papua Province, as presented in Figure 1. The study is grounded in Ministry of Home Affairs Regulation No. 70 of 2019, which mandates the use of SIPD. Its implementation is analyzed through the four dimensions of Edward III's model (1980) namely, communication, resources, disposition, and bureaucratic structure and is reinforced by five supporting concepts: bureaucratic reform, e-government, SPBE, SIPD, and financial reporting accountability. Through this framework, the study identifies the SIPD implementation process as well as its supporting and inhibiting factors, providing an overview of the dynamics of policy implementation in new autonomous regions.

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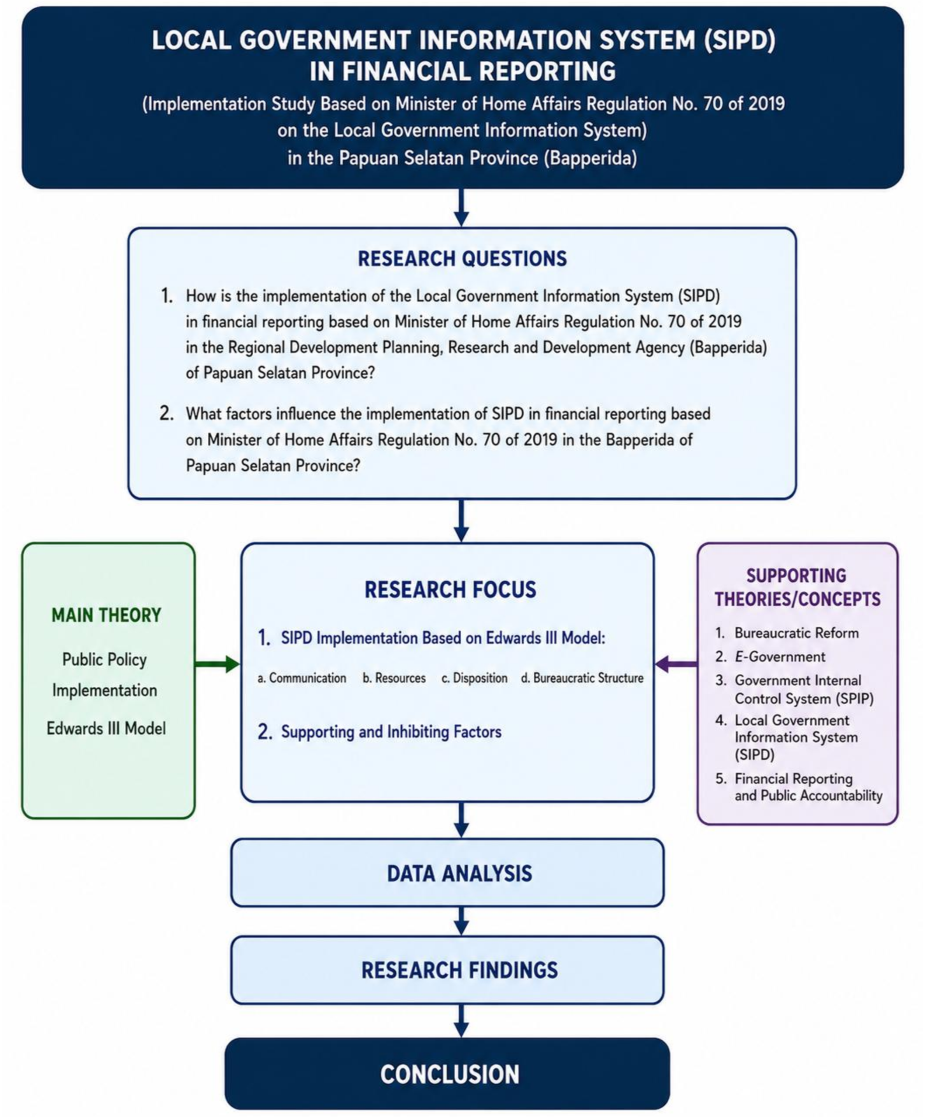

Figure 1. Research Conceptual Framework

Source: Adapted by the researcher based on Edward III (1980)

3. Method

3.1 Research Approach and Type

This study employs a qualitative approach of a descriptive nature. The qualitative approach was chosen because the study aims to understand the phenomenon of policy implementation holistically within its natural context, with the researcher serving as the key instrument and emphasizing meaning over generalization (Sugiyono, 2022). The descriptive type is used to systematically, factually, and accurately describe the actual conditions of SIPD implementation in financial reporting, including the supporting and hindering factors identified in the field (Nazir, 2014). Through this approach, the study is not intended to quantitatively test the effectiveness of the policy, but rather to describe and analyze the policy implementation process in depth within the context of a new autonomous region.

3.2. Research Location

The research was conducted at the Regional Development Planning, Research, and Innovation Agency (Bapperida) of South Papua Province, located at the South Papua Provincial Government Center, Kurik District, Merauke Regency. The selection of the location was based on several strategic considerations: Bapperida is an agency that plays a role in regional development planning and contributes to the preparation of financial reports integrated with the SIPD; South Papua, as a new autonomous province, is still developing a digital-based government administration system; and there are technical and non-technical challenges in SIPD implementation such as limited human resources and information technology infrastructure which make this location relevant for in-depth study.

3.3 Research Focus

The research focuses on the implementation of SIPD in financial reporting, analyzed using the four dimensions of George C. Edward III's policy implementation model: communication, resources, disposition, and bureaucratic structure (Edward III, 1980). The communication dimension examines the clarity, consistency, and transmission of policy information; the resources dimension assesses the availability and competence of civil servants, technological infrastructure, and budgetary support; the disposition dimension examines the attitudes, commitment, and willingness of civil servants to implement the policy; while the bureaucratic structure dimension examines the clarity of standard operating procedures (SOPs), the division of tasks, and coordination among units. In addition, the study also focuses on identifying supporting and hindering factors that influence the course of policy implementation in the field.

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3.4 Data Sources and Informants

The data sources in this study consist of primary and secondary data. Primary data were obtained through interviews and direct observation, while secondary data were obtained from documents related to the implementation of the SIPD, such as Ministry of Home Affairs Regulation No. 70 of 2019, budget execution reports, audit reports, SIPD technical guidelines, and other internal Bapperida documents. Research informants were selected purposefully, taking into account their knowledge, experience, and roles relevant to the research focus. The informants consisted of six officials: the Head of Bapperida (I-1), the Acting Head of the Finance Subdivision (I-2), the Expenditure Treasurer (I-3), the Assistant Treasurer (I-4), a Finance Support Staff Member (I-5), and the Head of the Planning Division/Monitoring Staff (I-6). The diversity of these informants' positions was chosen to represent the four dimensions of policy implementation, ranging from leadership, financial management, technical implementation, to administrative and planning support.

Table 1. Research Informant Profiles

Code	Position/Role	Description of Involvement
I-1	Head of the Regional Development Planning Agency (Bapperida) of South Papua Province	Head of the regional agency and internal policy director for SIPD
I-2	Acting Head of the Finance Subdivision	Coordinator of the financial reporting process and internal validation
I-3	Expenditure Treasurer	Administrator of SPP, SPM, and SP2D processes via SIPD
I-4	Assistant Treasurer	Provides support for data entry, document verification, and initial validation
I-5	Financial Support Staff	Provides administrative support, document preparation, and data coordination
I-6	Head of Planning Division	Liaison for planning data, activity implementation, and financial reporting

Source: Compiled by the researcher based on interview results, 2026

3.5 Data Collection Methods

Data collection was conducted through three methods: in-depth interviews, observation, and document analysis. In-depth interviews were conducted using a semi-structured approach to explore informants' experiences and understanding of SIPD implementation. Observations were conducted to directly observe the use of SIPD in the financial reporting process, including supporting tools and technical challenges encountered. Documentation was used to supplement and strengthen the data obtained from interviews and observations (Sugiyono, 2022). These three techniques were used in a complementary manner to obtain a comprehensive picture of policy implementation in the field.

3.6 Data Analysis Techniques and Validity

Data analysis utilized the interactive model proposed by Miles, Huberman, and Saldana (2014), which consists of four interrelated components: data collection, data condensation, data display, and conclusion drawing and verification. During the condensation stage, data were grouped based on the four dimensions of Edward III's theory to ensure the analysis remained focused on the research objectives. The condensed data were then presented in the form of a systematic descriptive narrative, supplemented with tables or charts as needed, to draw conclusions regarding the dynamics and factors influencing the implementation of the SIPD. To ensure the validity of the data, triangulation techniques were used, namely source triangulation comparing data from various informants and methodological triangulation comparing the results of interviews, observations, and documentation (Sugiyono, 2022).

4. Results and Discussion

4.1 Research Results

4.1.1 Overview of SIPD Implementation in Financial Reporting

The research results show that SIPD has become part of the daily financial administration work at the South Papua Provincial Bapperida. This system is used to support the processes of planning, budgeting, financial management, accounting, and electronic financial reporting. Its implementation involves not only the Finance Subdivision but also the treasurer, assistant treasurer, support staff, and technical units that provide activity documents. The financial reporting workflow through SIPD begins with document preparation, collection of transaction evidence, verification of completeness, data entry into the system, tiered validation, and submission of reports to the Regional Financial and Asset Management Agency (BPKAD).

The Expenditure Treasurer explained that this process takes place in stages through the SPP, SPM, and SP2D mechanisms, which require consistency between the inputted data and supporting documents. These findings demonstrate that the implementation of SIPD is an organizational work process involving the interplay between electronic systems, implementing staff, supporting documents, and coordination among units.

4.1.2 Communication Dimensions

Communication regarding SIPD policies at Bapperida takes place through both formal and informal channels. Formal channels include circular letters from the Ministry of Home Affairs based on Ministry of Home Affairs Regulation No. 70 of 2019, technical guidance, coordination meetings, and directives from leadership; while informal channels involve discussions among staff, direct communication, and communication groups (WhatsApp). Policy transmission has been carried out formally from the central government and relayed internally within Bapperida. In general, the information and financial reporting procedures via SIPD are considered sufficiently clear. Nevertheless, it was found that equitable access to outreach and the consistency of information updates still need to be strengthened, as stated by an informant:

> *"The information and financial reporting procedures via SIPD are clear and comprehensive enough to support the performance of duties. However, equitable access to*

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outreach and the consistency of information updates still need to be strengthened so that all finance staff share a common understanding." (I-2, interview on April 27, 2026)

Communication barriers generally arise when technical changes to the system occur, such as menu changes, adjustments to user roles, delays in information, and the complexity of technical language. These issues are addressed through internal coordination, the development of standard operating procedures (SOPs), and direct guidance for staff. Thus, the differences in understanding that arise do not constitute a rejection of the policy, but rather technical dynamics accompanying system changes.

4.1.3 Resource Dimension

In terms of resources, Bapperida already has implementing staff, work equipment, and internal SOPs for operating the SIPD. However, these resources are not yet fully adequate. The number of staff managing the financial SIPD remains limited, and their competencies are not uniform, as some staff have undergone formal training while others have learned through hands-on practice, guidance from supervisors, and assistance from colleagues. A notable constraint is the lack of dedicated SIPD operators, so the task of operating the system falls to staff who also handle administrative duties and reporting. In addition, internet connectivity issues and technical system glitches such as slow system performance or failed data saves continue to disrupt the smooth input and upload of documents, particularly during peak reporting periods. These findings indicate that resource constraints extend beyond staff availability to include competency levels, infrastructure support, and system stability.

4.1.4 Disposition Dimension

The attitude of Bapperida staff toward the use of SIPD is generally positive, and no strong resistance to the mandatory use of the system was found. Leadership demonstrates support through guidance, mentoring, and oversight, while frontline staff show a willingness to learn and adapt to digital workflows. The Expenditure Treasurer stated that although some adjustment was needed initially, using SIPD gradually became second nature and was found to be beneficial:

> *"I am motivated because SIPD helps make financial management more organized, well-documented, and easily traceable. Encouragement from leadership to work faster, more precisely, and more accurately also serves as a factor that strengthens my motivation."* (I-3, interview on May 19, 2026)

This positive reception indicates that civil servants view SIPD as a step forward in local financial management. The challenges that arise are more related to the system's technical aspects and the need for capacity building, rather than a rejection of the policy. A conducive work environment and team support further strengthen the civil servants' adaptation process.

4.1.5 The Bureaucratic Structure Dimension

The bureaucratic structure in the implementation of SIPD is evident through the existence of internal SOPs, division of tasks, tiered validation, and coordination with the Regional Financial Management Agency (BPKAD). Internal SOPs are in place and serve as guidelines for the stages of document collection, data entry, verification, and report validation. The division of tasks is determined according to each individual's primary duties and functions: the Head of the Finance Subdivision serves as the coordinator and supervisor; the Expenditure Treasurer handles administrative management; and the assistant treasurer and support staff are responsible for data entry and document preparation. Coordination with the Regional Treasury Office (BPKAD) takes place through tiered validation, technical meetings, guidance, and data reconciliation. Although the work structure has been established, some informants noted that overlapping responsibilities can still occur during periods of high workload or when sudden data changes occur, as stated:

> *"Fragmentation of tasks or overlapping authority among units has been an obstacle in the implementation of SIPD at Bapperida. This usually arises when work piles up or there are sudden changes in data, causing some staff members to work on the same tasks." (*I-1, interview on May 15, 2026)

These conditions are generally addressed through the enforcement of SOPs, intensive coordination, and leadership guidance. These findings indicate that the bureaucratic structure has provided a framework for the implementation of SIPD; however, strengthening cross-departmental coordination remains necessary to ensure consistent reporting workflows.

4.1.6 Supporting and Hindering Factors

Based on the findings across these four dimensions, the implementation of SIPD in financial reporting at the South Papua Provincial Bapperida is influenced by a number of supporting and hindering factors. Supporting factors include leadership commitment, manifested through guidance and oversight, the existence of internal SOPs, coordination among units and with the Provincial Finance and Asset Management Office (BPKAD), the motivation and willingness of staff to learn; support from colleagues; and the perceived benefits of SIPD in streamlining financial reporting administration. Conversely, hindering factors include limitations in the number and equitable distribution of human resources' competencies, technical training that has not yet reached all implementers, the absence of dedicated SIPD operators, network constraints and technical system disruptions, technical changes to the application that require adaptation, delays in receiving documents from relevant departments; and the potential for overlapping workloads during peak reporting periods. Overall, these hindering factors do not reflect resistance to the policy among civil servants, but rather illustrate the organizational learning process in a new autonomous region that is currently restructuring its work patterns and building the capacity of its civil service.

4.2 Discussion

This discussion places the field findings within the framework of George C. Edward III's (1980) theory of policy implementation and relates them to the concepts of bureaucratic reform, e-government, SPBE, and financial reporting accountability. The discussion is not intended to assess the absolute success or failure of implementation, but rather to explain how the implementation process unfolds and what factors shape its execution. In general, the findings indicate that SIPD has become an integral part of the financial reporting system at Bapperida; thus, its implementation is not merely about using the application but also involves policy communication, resource readiness, the attitudes of implementers, and the bureaucratic structure governing the division of tasksin line

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with Dunn's (2017) view that implementation is the process of translating an abstract policy into reality.

4.2.1 Communication in SIPD Implementation

The findings indicate that SIPD policy communication occurs through both formal and informal channels, ranging from circular letters and technical guidance to discussions among staff and communication groups. This pattern reflects the three elements of policy communication identified by Edward III (1980): transmission, clarity, and consistency. Transmission occurs when information regarding the obligation to use SIPD is relayed from the central government to Bapperida's internal staff, while clarity is evident in officials' understanding of the general reporting workflow. However, the clarity of technical information varies when there are changes to the menu, user roles, or document formats. This situation aligns with Edward III's (1980) view that inconsistent instructions can lead to differing interpretations at the implementation level. This finding also aligns with Salain (2024), who emphasizes the importance of communication and outreach in SIPD implementation. Thus, the implementation of application-based policies requires communication that is not only administrative but also technical and ongoing.

4.2.2 Resources in SIPD Implementation

In terms of resources, the findings show that the presence of personnel and equipment does not fully guarantee smooth implementation if competencies are uneven and infrastructure is inadequate. This aligns with Edward III's (1980) emphasis that resources encompass not only the number of staff but also competencies, information, authority, and facilities and infrastructure. Limitations in technical training, the lack of dedicated SIPD operators, and internet connectivity issues are the main obstacles affecting the data input and validation processes. These findings are consistent with those of Teken and Romarina (2024), who identified system errors and unmet training needs, as well as Putri (2025), who highlighted infrastructure limitations. Within the SPBE framework, these conditions underscore that the implementation of e-government policies cannot be separated from the readiness of information technology infrastructure (Heeks, 2006).

4.2.3 Disposition in SIPD Implementation

Findings regarding the disposition dimension indicate a positive attitude among civil servants and leadership commitment toward the use of SIPD, with no significant resistance. This aligns with Edward III's (1980) view that disposition comprising commitment, willingness, and acceptance by implementers is a critical factor determining implementation success. The willingness to learn among civil servants who have not yet undergone formal training through guidance from superiors, colleagues, and hands-on practice demonstrates an adaptive attitude that supports the sustainability of the policy. This finding aligns with Musyarrifa (2023), who emphasizes that the readiness and capacity of human resources are crucial components in the implementation of SIPD. Leadership support, as a form of disposition at the organizational level, is also linked to the concept of bureaucratic reform, which demands leadership commitment to driving change toward a more accountable administration (Dwiyanto, 2015).

4.2.4 Bureaucratic Structure in SIPD Implementation

The bureaucratic structure in the implementation of SIPD is evident through the existence of internal SOPs, division of tasks, tiered validation, and coordination with the Regional Financial and Asset Management Agency (BPKAD). Edward III (1980) identifies SOPs and fragmentation as the two main aspects of bureaucratic structure. The existence of SOPs helps standardize workflows and reduces reliance on verbal instructions, while cross-unit coordination demonstrates that financial reporting is an interconnected bureaucratic process. However, the potential for overlapping tasks during periods of high workload indicates that fragmentation still requires reorganization. Coordination with the BPKAD reinforces the position of the SIPD as part of a broader local financial management system, in line with the principle of integration within the SPBE. The regularity of these procedures ultimately supports the accountability of financial reporting as a form of public accountability (Bovens, 2007; Mardiasmo, 2018). This finding aligns with Sonjaya (2024), who demonstrates that the implementation of digital government enhances the transparency and accountability of public sector accounting systems, although its success depends on infrastructure readiness and institutional support.

4.2.5 Supporting and Hindering Factors and the Dynamics of New Autonomous Regions

A synthesis of these four dimensions reveals that the supporting and hindering factors for SIPD implementation are interrelated and interact with one another. Leadership commitment (disposition), internal SOPs (bureaucratic structure), inter-unit coordination (communication), and civil servants' willingness to learn serve as supporting factors that strengthen policy implementation. Conversely, limited competencies and training, the absence of specialized operators, network constraints, and document delays act as barriers rooted in resource limitations. This reaffirms Edward III's (1980) view that the four dimensions do not exist in isolation but rather mutually influence the outcomes of implementation. What distinguishes these findings from previous research is the context: implementation took place in a new autonomous region still in the early stages of bureaucratic consolidation. Thus, the obstacles that emerged are better understood as part of the organizational learning process and bureaucratic adaptation, rather than as a form of resistance to the policy. This reinforces the view of Sofyani, Pratolo, and Saleh (2022) that the adoption of digital systems in government cannot rely solely on the availability of technology but requires strengthening accountability and institutional capacity for the benefits to be fully realized. These findings complement previous studies, which were generally conducted in regions with well-established institutions, while also confirming that the characteristics of new autonomous regions result in unique dynamics in policy implementation.

5. Conclusion

The implementation of the Local Government Information System (SIPD) for financial reporting, as mandated by Ministry of Home Affairs Regulation No. 70 of 2019, at the Regional Development Planning Agency (Bapperida) of South Papua Province has been carried out as part of the local government's financial administration process. The implementation encompasses stages ranging from document preparation, collection of transaction evidence, data entry, verification, tiered validation, to the submission of reports to the Regional Financial and Asset Management Agency (BPKAD). When viewed through the four dimensions of George C. Edward III's model, this implementation

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exhibits varied conditions. In the communication dimension, the policy has been disseminated through both formal and informal channels, although technical communication still needs to be strengthened when system changes occur. In the resource dimension, personnel, equipment, and standard operating procedures (SOPs) are available, but competency levels are uneven, training remains limited, there are no dedicated SIPD operators, and network issues still arise. In the disposition dimension, leaders and staff demonstrate an attitude of acceptance, support, and adaptation to the system. In the bureaucratic structure dimension, implementation has been supported by SOPs, task allocation, and coordination with the BPKAD, although potential work overlaps still arise during periods of high workload.

Factors supporting SIPD implementation include leadership commitment, the existence of internal SOPs, coordination among units and with the BPKAD, staff motivation and willingness to learn, and the benefits of SIPD in streamlining financial reporting administration. Meanwhile, inhibiting factors include uneven staff competency, technical training that has not reached all implementers, the lack of dedicated operators, network constraints and technical system disruptions, technical changes to the application, delays in receiving documents from the relevant division, and the potential for overlapping tasks during reporting periods. Thus, this study concludes that the implementation of SIPD at Bapperida is unfolding as a process of adaptation for the bureaucracy of a new autonomous region toward more orderly, integrated, and accountable financial reporting. The obstacles that have emerged are not a reflection of resistance to the policy but rather part of an organizational learning process as it reorganizes its work patterns and builds the capacity of its civil servants.

Theoretically, this study enriches the literature on public policy implementation by affirming the relevance of the Edward III model in analyzing digital policies within the context of new autonomous regions an area that remains under-researched. Practically, Bapperida is advised to strengthen internal technical communication, enhance staff capacity through regular training and the designation of SIPD coordinators, update SOPs to make them more operational, and maintain existing supporting factors. Future research is encouraged to expand the study to other regional agencies or employ a comparative approach among new autonomous regions to obtain a more comprehensive picture of the dynamics of digital policy implementation in regional financial reporting.

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