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# Digital Governance and the AUPB: A Legal Analysis of the Implementation of the SIPD in Raja Ampat

**Fenita Malendes<sup>1</sup>, Dwi Pratiwi Markus<sup>2</sup>, Anggun Kirana<sup>3</sup>**<sup>1,2</sup> Master of Law, Universitas Muhammadiyah Sorong, Indonesia<sup>3</sup> Faculty of Law, Universitas Muhammadiyah Sorong, Indonesia\*correspondence email : [fenita.malendes@gmail.com](mailto:fenita.malendes@gmail.com)**Abstract**

**This study aims** to analyze the implementation of the Local Government Information System (SIPD) in local financial management in Raja Ampat Regency.

**The method used** is an empirical-juridical approach, analyzing the relationship between the legal norms governing the SIPD and the reality of its implementation in the field.

**The novelty** of this study compared to previous research lies in the analysis of the implementation of the Local Government Information System (SIPD) in the Raja Ampat archipelago using the Principles of Good Governance (AUPB) as an evaluation framework within the study of administrative law.

**The findings** indicate that although the Raja Ampat Regency Government has fulfilled its normative obligations in implementing the SIPD across the entire cycle of regional financial planning and management, the effectiveness of its implementation remains hindered by limited internet connectivity, national server disruptions, low human resource capacity, and resistance to digital transformation factors that collectively result in a significant deviation between "law in the books" and "law in action." The AUPB analysis reveals that the principles of legal certainty, accuracy, efficiency, effectiveness, transparency, and justice have not been optimally fulfilled.

**The conclusion** of this study emphasizes the need for policies that are more adaptive to the geographical characteristics and institutional capacities of island regions, including the strengthening of digital infrastructure and the continuous improvement of civil servants' technical competencies.

**Keywords:** Regional Financial Management; SIPD; Raja Ampat

**Abstrak**

**Penelitian ini bertujuan** menganalisis implementasi Sistem Informasi Pemerintah Daerah (SIPD) dalam pengelolaan keuangan daerah di Kabupaten Raja Ampat.

**Metode penelitian** yang digunakan adalah yuridis empiris, dengan menganalisis keterkaitan antara norma hukum yang mengatur SIPD dan realitas pelaksanaannya di lapangan.

**Kebaruan dari penelitian** dengan penelitian sebelumnya terletak pada analisis implementasi Sistem Informasi Pemerintahan Daerah (SIPD) di wilayah kepulauan Raja Ampat dengan menggunakan perspektif Asas-Asas Umum Pemerintahan yang Baik (AUPB) sebagai kerangka evaluasi dalam kajian hukum administrasi pemerintahan.

**Hasil penelitian** menunjukkan bahwa meskipun Pemerintah Kabupaten Raja Ampat telah memenuhi kewajiban normatif dalam menerapkan SIPD pada seluruh siklus perencanaan dan

*pengelolaan keuangan daerah, efektivitas pelaksanaannya masih terhambat oleh keterbatasan jaringan internet, gangguan server nasional, rendahnya kapasitas SDM, serta resistensi terhadap perubahan digital yang secara keseluruhan menyebabkan deviasi signifikan antara law in the books dan law in action. Analisis AUPB mengungkapkan bahwa asas kepastian hukum, kecermatan, efisiensi, efektivitas, transparansi, dan keadilan belum terpenuhi secara optimal.*

**Kesimpulan penelitian ini** menegaskan bahwa diperlukan kebijakan yang lebih adaptif terhadap karakteristik geografis dan kapasitas institusional daerah kepulauan, termasuk penguatan infrastruktur digital dan peningkatan kompetensi teknis aparatur secara berkelanjutan.

**Kata Kunci:** Pengelolaan Keuangan Daerah; SIPD; Raja Ampat

## 1. INTRODUCTION

Local financial management is a strategic pillar of democratic and accountable governance. In the era of decentralization, autonomy grants local governments broad authority to manage financial resources independently in order to improve public services. However, this authority must be exercised in accordance with the principles of prudence, transparency, accountability, and integrity, as mandated by various national legal frameworks. This underscores that decentralization does not equate to unlimited freedom but must remain within the framework of a clear oversight system and legal norms.<sup>1</sup>

In practice, the administration of local government finances faces increasingly complex challenges in the modern era. The management of local government expenditure and revenue data is often hampered by poor coordination, delays in the preparation of budget documents, and low-quality financial reports. These issues not only impact the efficiency of local government administration but also erode public trust in the government.<sup>2</sup> Therefore, digital transformation in financial management systems has become an urgent necessity to address long-standing structural weaknesses.<sup>3</sup>

In response to these needs, the central government introduced the Local Government Information System (SIPD), which aims to integrate various information systems that previously operated independently, both at the local level and within ministries and agencies. SIPD is an integrated system that covers the entire cycle of local government administration, including development planning, budgeting, administration, accounting, reporting, and performance evaluation. Thus, SIPD is not merely a technical tool but a strategic instrument that determines the overall quality of local government governance.<sup>4</sup>

Normatively, the existence of the SIPD has a strong and comprehensive legal basis. Law No. 23 of 2014 on Regional Government mandates that local governments are required to utilize government information systems in managing the administration of government. This legal obligation is reinforced by the integration of state financial regulations, such as Law No.

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<sup>1</sup> Jimly Asshiddiqie, *Pengantar Ilmu Hukum Tata Negara* (Jakarta: Rajawali Pers, 2017), p. 311.

<sup>2</sup> Mardiasmo, *Otonomi Dan Manajemen Keuangan Daerah* (Yogyakarta: Andi, 2018), p. 45.

<sup>3</sup> Indra Bastian, *Sistem Akuntansi Sektor Publik* (Jakarta: Salemba Empat, 2019), p. 72.

<sup>4</sup> Kementerian Dalam Negeri RI, *Buku Putih SIPD* (Jakarta: Kemendagri, 2020), p. 5.

17 of 2003, Law No. 1 of 2004, and Law No. 15 of 2004, which collectively require a financial management ecosystem that is orderly, well-documented, and auditable. To standardize its implementation at the operational level, the Ministry of Home Affairs subsequently issued a series of technical regulations ranging from Ministerial Regulation No. 70 of 2019 to Ministerial Regulation No. 59 of 2021, which established SIPD as the mandatory single platform for all local governments in Indonesia. However, this centralized standardization of the system has sparked conflicts when confronted with the complexities of local realities. The transition from local applications such as SIMDA or e-budgeting to the single SIPD portal immediately presents regions with adaptation challenges, ranging from system complexity, insufficient operator training, to the unpreparedness of local organizational structures.

A number of previous studies have documented these dynamics, yielding mixed results but highlighting similar challenges. Research in North Sulawesi Province shows that the implementation of SIPD has facilitated faster decision-making and reduced paper usage<sup>5</sup>, the same is true in East Java Province, where general administrative tasks are handled quite effectively through the implementation of SIPD.<sup>6</sup> However, in North Sulawesi Province<sup>7</sup> including in Jembrana Regency,<sup>8</sup> Kotamobagu City,<sup>9</sup> and the city of Paniai,<sup>10</sup> face similar challenges, namely limited capacity and the need to adapt human resources, network infrastructure, and technology. This phenomenon indicates that the success of bureaucratic digitization depends heavily on the readiness of technological infrastructure and the competence of local officials.<sup>11</sup> On the other hand, this study offers a new perspective, as research on the implementation of SIPD, particularly that which employs an empirical legal approach and integrates an analysis of the general principles of good governance (AUPB) as an evaluation framework in the Raja Ampat region, remains relatively limited. Previous studies have generally focused on SIPD implementation from an administrative perspective; however,

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<sup>5</sup> Nikita Angelita Maria Nangoy, Jantje J. Tinangon, and Jessy D. L. Warongan, "Analysis of the Implementation and Implications of the Regional Government Information System (SIPD) in Regional Financial Management (Study in North Sulawesi Province)," *The Contrarian: Finance, Accounting, and Business Research* 4, no. 1 (2025): p. 29, <https://doi.org/10.58784/cfabr.253>

<sup>6</sup> Defanio Azriel Setiawan and Rosyidatuzzahro Anisykurlillah, "Implementasi Sistem Informasi Pemerintah Daerah (Sipd) Dalam Memfasilitasi Kerumahtanggaan Biro Umum Sekretariat Daerah Provinsi Jawa Timur," *JPAP (Jurnal Progres Administrasi Publik)* 4, no. 1 (2024): p. 53, <https://doi.org/10.37504/map.v6i4.585>

<sup>7</sup> Nikita Angelita Maria Nangoy, dkk, *Loc.Cit.*

<sup>8</sup> Ni Luh Putu Suardiyanti, Sofjan Aripin, and Ida Ayu Putu Sri Widnyani, "Implementation of Local Government Information System in Improving the Quality of Development Planning in Jembrana Regency, Indonesia," *Golden Ratio of Social Science and Education* 5, no. 1 (2025): p. 191, <https://doi.org/10.52970/grsse.v5i1.1198>

<sup>9</sup> Risca Lumintang, Jenny Morasa, and Wulan Deisy Kindangen, "Penerapan Sistem Informasi Pemerintah Daerah Pada Badan Perencanaan Penelitian Dan Pengembangan Daerah Kota Kotamobagu," *Riset Akuntansi Dan Portofolio Investasi* 3, no. 2 (2025): p. 387, <https://doi.org/10.58784/rapi.356>

<sup>10</sup> Christian Agustinus Karepouwan, "The Role of Regional Government Information Systems (SIPD) in Increasing Financial Accountability and Transparency in Paniai Regency Abstrak PENDAHULUAN Berbagai Aspek Pemerintahan, Termasuk Dalam Pengelolaan Keuangan Daerah. Revolusi Data (Tumija &," *Jurnal Ilmu Ekonomi Manajemen Dan Akuntansi MH Thamrin* 6, no. 1 (2025): p. 11, <https://doi.org/https://doi.org/10.37012/ileka.v6i1.2535>

<sup>11</sup> Saskia Pratiwi Danda et al., "Effectiveness of Regional Financial Management in the Regional Government and Autonomy Bureau of the Regional Secretariat of Sumatera Province," *Journal of Economics and Management Sciences* 8, no. 1 (2025): p. 241, <https://doi.org/10.37034/jems.v8i1.273>

no specific studies have yet been conducted that use the AUPB perspective to evaluate SIPD implementation in Raja Ampat Regency.

In Raja Ampat Regency, the Local Government Information System (SIPD) has been in use since 2020 as part of a national policy to achieve data integration and digital-based governance. As an archipelago consisting of a cluster of islands with varying levels of accessibility, Raja Ampat faces unique challenges in implementing an electronic-based governance system. Limitations in telecommunications infrastructure, uneven internet coverage, and geographical barriers between regions impact the implementation of integrated regional financial planning, budgeting, administration, and reporting processes within the SIPD.

Various studies on SIPD implementation indicate that the system contributes to improved administrative efficiency, data integration, and strengthened local financial management. However, previous research has generally focused on administrative and technical aspects, such as technological infrastructure readiness, human resource capacity, and the system's operational effectiveness. Studies that examine the implementation of SIPD from the perspective of public administration law, particularly through the General Principles of Good Governance (AUPB), remain relatively limited. Consequently, evaluations regarding the extent to which SIPD implementation adheres to the principles of good governance have not received adequate attention in the existing literature.

The AUPB perspective holds strong relevance in assessing SIPD implementation because the success of government digitalization is not only measured by the system's administrative functionality but also by the fulfillment of the principles of legal certainty, accuracy, transparency, effectiveness, efficiency, and accountability in governance. The use of AUPB enables a more comprehensive assessment of the relationship between the normative design of policies and their implementation in local government practice.

The implementation of SIPD in Raja Ampat Regency also raises administrative legal issues that are worth examining. SIPD is designed as a national system that prioritizes the standardization of data, procedures, and mechanisms for local government management. On the other hand, the characteristics of an archipelagic region present various limitations that have the potential to affect the effectiveness of policy implementation. This situation raises questions regarding the extent to which a system built on national standards can accommodate the needs of an archipelagic region without compromising the fulfillment of the principles of good governance and the spirit of regional autonomy. The limitations of the study indicate the need for research that not only assesses the technical effectiveness of the SIPD but also evaluates its alignment with the principles of the General Principles of Good Governance (AUPB), particularly in island regions that possess geographical and administrative characteristics distinct from those of mainland areas.

Based on the above description, this study aims to analyze the implementation of the SIPD in Raja Ampat Regency through the perspective of the General Principles of Good Governance (AUPB). This study employs an empirical-juridical approach to assess the

alignment between the normative provisions of the SIPD and its implementation in local government practice. This study is expected to contribute to the development of administrative law research in the field of digital governance and to serve as a basis for formulating policies that are more adaptable to the characteristics of archipelagic regions.

## **2. METHOD**

This study is an empirical legal study, an approach that views law not only as norms enshrined in legislation, but also as a social phenomenon at work in the practice of governance,<sup>12</sup> to analyze the implementation of the Local Government Information System (SIPD) in local financial management. The method used is the statutory approach to analyze the laws and regulations related to the Local Government Information System (SIPD) in local financial management. This study focuses on the implementation of SIPD based on applicable regulations to assess the effectiveness, compliance, and barriers to the implementation of the system.<sup>13</sup>

Primary data was collected through semi-structured interviews with informants selected using purposive sampling. The selection of informants was based on their direct involvement in the use and management of the SIPD, namely officials at the Regional Financial and Asset Management Agency (BPKAD), the Regional Development Planning, Research, and Development Agency (BP4D), as well as SIPD operators at the Raja Ampat Regency Agency for National Unity and Politics. The interviews were conducted using a questionnaire designed based on SIPD implementation indicators and AUPB principles, covering aspects of legal certainty, accuracy, effectiveness, efficiency, and transparency. In addition to interviews, this study also employed observation techniques to examine the implementation of SIPD within the regional financial management cycle, which encompasses the processes of planning, budgeting, financial administration, and financial reporting. Observations were conducted to obtain an empirical understanding of SIPD implementation and to assess its compliance with applicable laws and regulations.<sup>14</sup> In addition, this study also utilizes secondary data through a literature review, including laws and regulations related to the SIPD and local financial management, budget documents, financial reports, and relevant scholarly literature, such as books, legal journals, and academic articles. The use of this secondary data aims to strengthen the normative foundation, provide a clear legal framework for analysis, and serve as a reference for comparing legal norms with empirical conditions in Raja Ampat Regency.<sup>15</sup> The data analysis technique used is descriptive qualitative analysis, which involves systematically processing primary and secondary data to produce a comprehensive description,<sup>16</sup> through three stages, namely data reduction, data presentation, and drawing conclusions, with the aim of evaluating the implementation of SIPD and the level of compliance with existing regulations.

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<sup>12</sup> Soerjono Soekanto, *Pengantar Penelitian Hukum* (Jakarta: UI Press, 2018), p. 51–52.

<sup>13</sup> Zainuddin Ali, *Metode Penelitian Hukum* (Jakarta: Sinar Grafika, 2017), p. 105.

<sup>14</sup> Amiruddin and Zainal Asikin, *Pengantar Metode Penelitian Hukum* (Jakarta: Rajawali Pers, 2016), p. 133.

<sup>15</sup> Peter Mahmud Marzuki, *Penelitian Hukum* (Jakarta: Kencana, 2021), p. 181.

<sup>16</sup> Burhan Ashshofa, *Metode Penelitian Hukum* (Jakarta: Rineka Cipta, 2019), p. 95.

### 3. DISCUSSION

#### 3.1. Legal Framework for the Implementation of SIPD in Local Government Financial Management

The implementation of the Local Government Information System (SIPD) is carried out in accordance with a set of laws and regulations organized hierarchically, which serve as guidelines for local governments in the administration of governance and the management of local finances. The objective of the Local Government Information System (SIPD) is to achieve integrated, accurate, and professional management of local government information to support effective and accountable governance. These provisions are in line with Law No. 23 of 2014 on Local Government, which requires local governments to provide and manage local government information as part of the execution of government affairs.<sup>17</sup>

The obligation to implement an integrated information system for local government financial management has gained a stronger legal basis through Law No. 17 of 2003 on State Finance and Law No. 1 of 2004 on the State Treasury. These two laws require that all stages of local government financial management, from planning to reporting, be conducted in an orderly, transparent, and accountable manner and be subject to audit mechanisms. Additionally, local governments are obligated to provide information on local development and finances as a form of public transparency.<sup>18</sup>

This statutory legal framework is then implemented technically through regulations issued by the Minister of Home Affairs, which serve as the operational foundation for the SIPD. Minister of Home Affairs Regulation No. 70 of 2019 on the SIPD marks the initial milestone in the establishment of a national single information system that integrates regional development data, planning documents, financial databases, and reporting. This regulation emphasizes that the SIPD does not merely function as a data input tool, but is a systemic instrument for achieving interoperability among local government processes.<sup>19</sup> Furthermore, Ministry of Home Affairs Regulation No. 77 of 2020 on Technical Guidelines for Regional Financial Management reaffirms the position of the SIPD as the sole official platform used for the entire regional financial management cycle. Through this regulation, the central government has eliminated the possibility for local governments to use unofficial applications or develop internal systems that are not integrated with the national SIPD. Furthermore, the issuance of Ministry of Home Affairs Regulation No. 59 of 2021 further tightens system centralization by eliminating the use of various local applications (legacy systems) and

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<sup>17</sup> Dela Alfani and Juliana Nasution, "Implementasi Sistem Informasi Pemerintahan Daerah (SIPD) Pada Dinas Perindustrian Dan Perdagangan Provinsi Sumatera Utara," *Jurnal Pendidikan Tambusai* 6, no. 1 (2022): p. 4038, <https://doi.org/10.31004/jptam.v6i1.3496>.

<sup>18</sup> Nanda Yoga Aditiya and Popy Dian Indira Kusuma, "Implementasi Sistem Informasi Pemerintahan Daerah (SIPD) Pada Pemerintah Kecamatan Sumbang Kabupaten Banyumas Perkembangan Zaman Digital Saat Ini Mendorong Kementerian Dalam Negeri Dan Salah Satu Faktor Yang Meningkatkan Efisiensi Penginputan Perencanaan," *Jurnal Ekonomika45: Jurnal Ilmiah Manajemen, Ekonomi Bisnis* 12, no. 1 (2024): p. 1025, <https://doi.org/10.30640/ekonomika45.v12i1.3683>

<sup>19</sup> Dedi Irawan, Martoyo Martoyo, and Herlan Herlan, "Implementasi Permendagri Nomor 70 Tahun 2019 Tentang Sistem Informasi Pemerintah Daerah ( SIPD ) Di Kabupaten Sekadau," *Jurnal Multi Disiplin Dehasen (MUDE)* 5, no. 1 (2026): p. 526, <https://doi.org/10.37676/mude.v5i1.9717>

mandating that local governments transition fully to SIPD, whether in the domains of planning, budgeting, or financial management.

The regulatory framework of the SIPD limits the discretion of local governments in selecting or developing alternative information systems. The SIPD has been established as a national system that must be used by all local governments, including Raja Ampat Regency, to achieve data standardization and local financial management. Nevertheless, such centralized regulations must be balanced with implementation flexibility so as not to undermine the spirit of regional autonomy guaranteed in the 1945 Constitution of the Republic of Indonesia and Law No. 23 of 2014, particularly for island regions that face distinct characteristics and challenges.

Nevertheless, this centralized regulatory model raises its own set of issues in relation to the principle of regional autonomy. The normative tension between system centralization (through the SIPD) and the decentralization of authority (through the principle of regional autonomy) is a critical issue, particularly for island regions such as Raja Ampat, which have geographical characteristics, infrastructure, and institutional capacities that differ from those of mainland regions. Nationally uniform SIPD regulations do not always align with the technical and operational needs of island regions facing limitations in internet connectivity, transportation access, and disparities in human resource capacity. This highly centralized regulatory model can also reduce regional flexibility in implementing governance innovations based on local wisdom or adapting the system to their specific geographical conditions. Studies indicate that the main challenges in implementing SIPD include low human resource capacity, inadequate technological infrastructure, and a lack of coordination and outreach among agencies at the regional level.<sup>20</sup> However, other studies have also shown that the SIPD continues to offer benefits in terms of increasing the transparency of the regional budget, facilitating the submission of data by local governments without incurring excessive costs or time, and contributing to improved employee performance in line with their respective duties and expertise,<sup>21</sup> promote greater transparency and reduce the potential for corruption.<sup>22</sup> Therefore, the legal framework for implementing the SIPD not only provides a normative foundation for data integration but also opens the door to critical analysis of how the law interacts with empirical realities in the archipelago and how the principle of regional autonomy can be appropriately incorporated into a nationally standardized information system.

### **3.2. Implementation of the SIPD in Raja Ampat Regency: Legal Compliance and Practical**

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<sup>20</sup> Farhan Fasha Syuhadaa et al., "The Transformation of E-Government Through The Regional Government Information System (SIPD) at The Regional Human Resource Development Agency of South Sumatra Province," *JURNAL ISIP VOICE: Jurnal Ilmu Sosial Dan Ilmu Politik* 3, no. 2 (2024): p. 11, <https://doi.org/10.58222/jjiv.v3i2.1021>

<sup>21</sup> Putu Ayu Titha Paramita Pika and Ni Luh Gede Kristina Noviyanti, "APBD Implementation and Preparation Through Local Government Information System at BPKAD Bali Province," *AbdimasUmtas: Jurnal Pengabdian Kepada Masyarakat* 7, no. 1 (2024): p. 144, <https://doi.org/10.35568/abdimas.v7i1.3858>

<sup>22</sup> Jeklin Monalisa Sianturi, "The Role of SIPD Application in Increasing Transparency and Bureaucracy in Deli Serdang Regency Government," *Journal of Social Justice and Policy* 2, no. 6 (2023): p. 1, <https://doi.org/10.56015/sjp.v2i6.85>

## Challenges

The implementation of the Local Government Information System (SIPD) is a legal consequence of the enactment of Minister of Home Affairs Regulation No. 70 of 2019 on the Local Government Information System, which requires local governments to carry out planning, budgeting, and reporting processes in an integrated manner through a single national system. This regulation aims to achieve the synchronization of development data and the transparent and accountable management of local finances. A number of studies have also shown that the implementation of SIPD is capable of improving the integration of local planning and budgeting documents, although it still faces challenges related to human resources and technological infrastructure.<sup>23</sup>

In line with these normative objectives, based on an interview with Alfred Ridho Sune, S.E., Head of the Social and Cultural Division of the Raja Ampat Regency Agency for Regional Planning, Development, Research, and Development, the SIPD is considered to have streamlined the process of coordinating, synchronizing, and integrating development planning documents, ranging from the RPJMD and RKPD to the RENJA, with budgeting documents. According to him, the use of SIPD helps maintain consistency between planning and budgeting, thereby minimizing discrepancies in programs and activities across planning documents.<sup>24</sup> The findings indicate that the implementation of the SIPD in Raja Ampat Regency has proceeded in accordance with the objectives of the SIPD's establishment as stipulated in Ministry of Home Affairs Regulation No. 70 of 2019, particularly regarding the integration of regional development planning. From the perspective of public administration law, this situation reflects the application of the principles of administrative effectiveness and accountability, as every stage of planning can be traced and controlled through the same system.

This statement was reinforced by Widodo Dwi Suranto, S.Hut., Head of the Research, Development, and Monitoring and Evaluation Division at the Raja Ampat Regency BP4D, who explained that SIPD is used to integrate regional macro-planning documents, ranging from the RPJPD, RPJMD, and RKPD to the budgeting process, to ensure they remain aligned with regional development priorities and applicable laws and regulations.<sup>25</sup> The results of the interviews indicate that, in substance, the SIPD has functioned as a control mechanism for regional development planning. This finding is consistent with the research by Maulani et al., which states that the SIPD plays a role in improving the quality of governance through data integration and by strengthening accountability in regional planning and budgeting processes.<sup>26</sup> However, the effectiveness of the system depends not only on the availability of

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<sup>23</sup> Agustin Maulani, Mochammad Isa Anshori, and Nurita Andriani, "Inovasi Teknologi Dalam Pemerintahan : Implementasi SIPD Sebagai Alat Untuk Mendukung Optimalisasi Pengelolaan Keuangan Daerah," *JIIIP (Jurnal Ilmiah Ilmu Pendidikan)* 7, no. 2 (2024): p. 1418, <https://doi.org/10.54371/jiip.v7i2.3451>.

<sup>24</sup> Alfred Rido Sune, Kepala Bidang Sosbud BP4D Kabupaten Raja Ampat, wawancara langsung di Kantor BP4D Kabupaten Raja Ampat, 15 Desember 2025.

<sup>25</sup> Widodo Dwi Suranto, S.Hut., Kepala Bidang Litbang dan Monev BP4D Kabupaten Raja Ampat, wawancara langsung di Kantor BP4D Kabupaten Raja Ampat, 15 Desember 2025.

<sup>26</sup> Maulani, Anshori, and Andriani, *Op.Cit*.

the application, but also on the readiness of human resources and adequate technological infrastructure support.

The implementation of the Local Government Information System (SIPD) in Raja Ampat Regency demonstrates alignment between the normative objectives of establishing the SIPD and the actual practices of local government administration. Normatively, the SIPD is designed as an integrated system that supports the processes of planning, budgeting, administration, reporting, and financial accountability at the local level electronically to achieve transparent, accountable, effective, and efficient governance.<sup>27</sup> Interviews with officials from the BP4D, BPKAD, and Kesbangpol of Raja Ampat Regency revealed that the SIPD has served as a tool for integrating regional development and financial data, particularly in ensuring consistency between planning documents and budgeting, as well as streamlining financial administration processes through a nationally connected system.

Based on an interview with Asdar Azis, S.Pi., it appears that the SIPD has improved the quality of the regional budgeting process, from the planning stage through to the adoption of the Regional Budget (APBD). This finding is consistent with the research by Tumija and Erlambang, which states that the implementation of the SIPD plays a role in enhancing synchronization between regional planning and budgeting, thereby supporting the creation of more focused and measurable financial management.<sup>28</sup> On the other hand, various challenges highlighted by Astri Puspa Lestari, S.T.,<sup>29</sup> and Saribanun Alkadri, S.H., such as network instability, data synchronization issues, limited human resources, and recurring server maintenance, indicate that the effectiveness of the SIPD has not yet been fully optimized.<sup>30</sup> According to the theory of e-government adaptability examined by Suardiyanti, Aripin, & Widnyani (2025), a digitization model that relies solely on online connectivity to a central server without providing an asynchronous alternative channel (offline input that is synchronized later) constitutes a policy design failure for regions with geographical constraints.<sup>31</sup> From a doctrinal analysis perspective, this phenomenon in Raja Ampat creates legal uncertainty in practice. The central government has imposed strict legal obligations on local governments to comply with the principle of timely budget approval through a single digital platform; however, the state, as the system provider (the Ministry of Home Affairs' Data Center), has failed to ensure the reliability of that electronic system.

Furthermore, Fahri Arfan, S.E., Head of the Accounting Division at the Regional Finance and Asset Management Agency, stated that the implementation of SIPD in the Accounting Division has brought about positive transformation by automating accrual-based recording

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<sup>27</sup> Peraturan Menteri Dalam Negeri Nomor 70 Tahun 2019 tentang Sistem Informasi Pemerintahan Daerah; Peraturan Menteri Dalam Negeri Nomor 77 Tahun 2020 tentang Pedoman Teknis Pengelolaan Keuangan Daerah.

<sup>28</sup> Asdar Azis, S.Pi, Kepala Bidang Anggaran BPKAD Kabupaten Raja Ampat, wawancara langsung di Kantor BPKAD Kabupaten Raja Ampat, 15 Desember 2025.

<sup>29</sup> Astri Puspa Lestari, ST, Kasubag Peyusunan Program dan Anggaran Badan Kesbangpol Kabupaten Raja Ampat, wawancara langsung di Kantor Badan Kesbangpol Kabupaten Raja Ampat, 16 Desember 2025.

<sup>30</sup> Asdar Azis, S.Pi, Kepala Bidang Anggaran BPKAD Kabupaten Raja Ampat, wawancara langsung di Kantor BPKAD Kabupaten Raja Ampat, 15 Desember 2025.

<sup>31</sup> Suardiyanti, Aripin, and Widnyani, *Op.Cit*, p. 191.

processes and integrating financial data from all regional government entities into a single digital platform. Although this system has improved transparency, accountability, and the quality of financial statement opinions, its implementation has not yet been fully optimized because asset data is still managed through a separate application that is not yet connected to SIPD. Technical obstacles such as network disruptions (errors) as well as administrative hurdles in the form of incomplete data and misinterpretations still frequently cause delays that result in a decline in the relevance of reports. As a corrective measure, the local government is focusing on enhancing human resource capacity through regular training, periodic data updates, and strengthening system security to ensure more effective, efficient, and Government Accounting Standards (SAP)-compliant financial management.<sup>32</sup>

Based on the overall results of interviews with officials from BP4D, BPKAD, and Kesbangpol in Raja Ampat Regency, it can be concluded that the implementation of the Local Government Information System (SIPD) has generally had a positive impact on improving the integration, consistency, transparency, and accountability of local government planning, budgeting, administration, and financial accounting. SIPD is considered capable of unifying planning and budgeting documents, accelerating financial administration processes, and supporting compliance with national regulations and Government Accounting Standards. However, the effectiveness of SIPD implementation has not yet been fully optimized as it still faces various challenges, including limited network infrastructure, system and server instability, the lack of integration of all supporting applications such as asset management, low commitment and readiness among some local government agencies (OPDs) to input data on time, and limited human resource capacity. Therefore, sustained efforts are required, including strengthening coordination among local government agencies, enhancing the capacity of officials through systematic training, improving system features and integration by the central government, and adjusting local internal policies so that the SIPD can function more effectively and adaptively in realizing transparent, accountable, and sustainable local financial management in Raja Ampat Regency.

### **3.3. Analysis of the General Principles of Good Governance (AUPB) in the Implementation of SIPD**

The General Principles of Good Governance (AUPB), as stipulated in Law No. 30 of 2014 on Government Administration, provide that government officials must adhere to these principles when exercising their authority and implementing the SIPD system to prevent the abuse of power (*detournement de pouvoir*).<sup>33</sup> The implementation of the Local Government Information System (SIPD) in Raja Ampat Regency can be examined through the lens of the General Principles of Good Governance (AUPB), as applied in public administration to assess whether government actions have been carried out professionally, accountably, and in

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<sup>32</sup> Fahri Arfan, SE, Kepala Bidang Akuntansi BPKAD Kabupaten Raja Ampat, wawancara langsung di Kantor BPKAD Kabupaten Raja Ampat, 16 Desember 2025.

<sup>33</sup> Anggreni Atmei Lubis, "The Existence of General Principles of Good Governance Regarding Discretion in the Implementation of Regional Government," *Pena Justisia* 24, no. 1 (2025): p. 4189, <https://doi.org/10.31941/pj.v24i2.6337>

accordance with the rule of law. An analysis based on several key principles of the AUPB reveals a number of normative and empirical problems that affect the effectiveness of SIPD implementation in this island region.

### **3.3.1. The Principle of Legal Certainty**

From a normative perspective, the principle of legal certainty in the implementation of SIPD has in fact been fulfilled, as the obligation to use this system is clearly and explicitly stipulated in legislation. Ministerial Regulation No. 70 of 2019 establishes SIPD as the foundational framework for local government information systems, followed by Ministerial Regulation No. 77 of 2020, which details the procedures for managing local finances through SIPD, and reinforced by Ministry of Home Affairs Regulation No. 59 of 2021, which affirms that SIPD is the sole official platform that must be used by all local governments for planning, budgeting, implementation, and financial reporting. With these tiered and consistent regulations in place, the state has, in a doctrinal sense, met the requirements of legal certainty by providing clear, unambiguous, and binding norms.

However, the strong legal certainty established at the normative level has not been fully realized at the implementation level. Technical obstacles encountered in Raja Ampat Regency have created new uncertainties in practice, particularly regarding the stability of the national SIPD server, uneven internet access across islands, and delays in data synchronization between modules. Interviews with the Regional Financial Management Agency (BPKAD) and the Regional Development Planning Agency (BP4D) revealed that during the critical period of drafting the Budget Framework Agreement (KUA-PPAS), the Regional Budget (APBD), and financial reports, the SIPD system frequently experienced long loading times, data storage failures, or was completely inaccessible for several hours. These conditions caused the document preparation process to fall behind schedule, making it difficult for local government agencies to meet the deadlines strictly mandated by law. This situation placed local governments in a dilemma: they were required to adhere strictly to budget preparation deadlines, yet the technical tools provided by the state were insufficient to ensure the process could proceed on time.

From the perspective of the principle of legal certainty, this situation presents a contradiction between the normative legal certainty enshrined in regulations and the factual uncertainty that arises in implementation. Regulations provide clear and imperative instructions, but the supporting systems are unable to guarantee the consistent and predictable fulfillment of these obligations. Thus, the implementation of the SIPD in Raja Ampat Regency has not yet fully reflected the principle of legal certainty in a substantive sense. Legal certainty is not measured solely by the existence of written rules, but also by the government's ability to provide the facilities, infrastructure, and factual conditions that make it realistically possible to comply with those rules. It is this mismatch between norms and factual conditions that significantly disrupts legal certainty in the implementation of the SIPD and gives rise to what is referred to in administrative law literature as the "gap between law in

the books and law in action.”<sup>34</sup>

### **3.3.2. The Principle of Accuracy**

The principle of diligence requires that every government administrative action be carried out meticulously and carefully, avoiding errors as a form of accountability in the practice of good governance. In the context of SIPD implementation in Raja Ampat Regency, this principle faces significant challenges at the operational level. In practice, various forms of carelessness are still found, such as numerical input errors, duplication of activity entries, and inconsistencies between planning documents (RPJMD, RKPD) and budgeting documents (KUA-PPAS and APBD). This occurs due to the complexity of the system interface, the multidimensional structure of the modules, and frequent system updates implemented by the central government without adequate technical guidelines at the local level. Additionally, human resource capacity varies across government agencies; while some operators possess sufficient digital skills, others still require intensive guidance, thereby affecting the accuracy of data entry.<sup>35</sup>

Work pressure is another factor that reduces accuracy. SIPD operators often face tight deadlines for preparing the APBD and financial reports, while their administrative workload remains high. These conditions prevent the data validation and verification processes from being carried out optimally. In some cases, operators are even forced to re-enter data because the system fails to save changes (unsaved progress) or server errors occur, resulting in the loss of work files. This situation not only lowers data quality but also impacts the consistency of planning and budgeting documents, which should serve as crucial tools in maintaining the accuracy of local fiscal policies.

From an administrative law perspective, this situation indicates that the principle of due diligence has not been fully upheld, as local governments are obligated to ensure that every financial decision and document is based on valid, reliable data free from procedural errors. Lack of diligence in financial administration processes not only has the potential to cause budget inefficiencies but can also have implications for accountability and legal liability. Therefore, continuous human resource capacity building, workflow improvements, and stable system support are necessary to ensure that the principle of diligence in the implementation of the SIPD can truly be realized substantively.

### **3.3.3. The Principles of Efficiency and Effectiveness**

Normatively, the SIPD is intended to realize the principles of efficiency and effectiveness in local government administration by integrating all information on planning, budgeting, implementation, and financial reporting into a single national platform. With a centralized system, local governments are expected to reduce application duplication, accelerate workflows, and produce planning and financial documents that are more synchronized and accurate. However, the reality of implementation in Raja Ampat Regency reveals a gap

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<sup>34</sup> Satjipto Rahardjo, *Hukum Dalam Perspektif Sosial* (Jakarta: Kompas, n.d.), p. 21–23.

<sup>35</sup> Philipus M Hadjon, *Pengantar Hukum Administrasi Indonesia* (Yogyakarta: Gadjah Mada University Press, 2019), p. 89–91.

between the normative design and on-the-ground practices. Although the SIPD conceptually offers convenience and efficiency, empirical evidence suggests that the system often slows down the workflow of local government agencies. Complaints regarding extremely slow loading times, frequent system errors, and unresponsive servers, especially during peak periods of planning and budgeting, have become major obstacles that reduce efficiency.<sup>36</sup>

Complete reliance on the internet and the performance of central servers means that many tasks that could previously be completed quickly using local applications now take twice as long. In some cases, operators must wait hours just to access a single module or save a single data change, resulting in a drastic drop in productivity. Reliance on central servers also eliminates regional flexibility to independently address technical issues, as all repairs fall under the authority of the central government. It is also not uncommon for work that has already been completed to need to be redone due to synchronization failures or the loss of unsaved data caused by system errors. These conditions not only result in inefficiencies in terms of time and manpower but also impact the effectiveness of preparing documents such as the KUA-PPAS, RAPBD, and regional financial accountability reports.

Administratively, these delays can lead to prolonged budget deliberation processes, delayed adoption of the APBD, and potential disruptions to the regional development cycle. Thus, although SIPD is nominally an instrument for the modernization of regional financial management, in practice the principles of efficiency and effectiveness have not yet been optimally fulfilled. Improvements to network infrastructure, strengthening of the national server, and faster technical support mechanisms are needed so that the benefits of SIPD as an efficient and effective system can truly be realized in island regions such as Raja Ampat.

#### **3.3.4. Principle of Transparency**

Normatively, the SIPD is designed as an instrument to strengthen the principle of transparency in local government administration by providing integrated, documented, and traceable data at every stage from planning to financial reporting. This system enables the public, the Regional People's Representative Council (DPRD), and other stakeholders to gain clearer access to information regarding the budgeting process and the implementation of the local budget. However, the reality of implementation in Raja Ampat Regency shows that the formal transparency offered by SIPD has not yet fully transformed into substantive transparency that is truly felt by the community. This is primarily due to low digital literacy among the population in the archipelago, limited technological devices, and uneven internet access across regions.<sup>37</sup>

Many members of the public, including local budget advocacy groups, are unaware that regional financial data sourced from the SIPD is publicly accessible through government-provided channels, or they simply lack the technical skills and resources to access it. The geographical conditions of Raja Ampat comprising hundreds of islands make online access a unique challenge; some districts still struggle to maintain a stable internet connection, severely

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<sup>36</sup> Pasal 3 Undang-Undang Nomor 30 Tahun 2014 tentang Administrasi Pemerintahan

<sup>37</sup> Pasal 4 dan Pasal 11 Undang-Undang Nomor 14 Tahun 2008 tentang Keterbukaan Informasi Publik.

limiting the public's ability to benefit from open data. Furthermore, local governments have not yet optimally conducted outreach regarding SIPD-based data transparency, whether through digital media, community forums, or public information service channels. This lack of education and information dissemination results in data that is normatively open remaining underutilized by the public.

Thus, although SIPD has provided a strong regulatory and systemic foundation for realizing the principle of transparency, its actual implementation has not yet achieved the goal of substantive transparency that enables the public to actively participate in oversight and public decision-making. Openness that is not accompanied by the ability to access and understand information ultimately renders transparency merely symbolic. Therefore, fulfilling the principle of transparency in Raja Ampat still requires additional efforts, such as improving the public's digital literacy, ensuring equitable internet access, and strengthening the role of local governments in communicating financial data openness in a more inclusive and easily understandable manner.

### **3.3.5. The Principles of Proportionality and Justice**

The centralization of the SIPD system through the national single data policy aims to achieve national standardization and integration. However, its implementation in island regions such as Raja Ampat highlights challenges regarding the principles of proportionality and fairness. Uniform regulations fail to account for infrastructure disparities between regions and the geographical complexities of island regions, which often have limited internet access, significant distances between government agencies, and substantial variations in technical capacity. Without affirmative policies or special provisions for underdeveloped and island regions, policies that appear normatively neutral risk causing substantive injustice. Regions with weak infrastructure face a heavier burden and are more vulnerable to failing to meet deadlines that are the same as those for developed regions with far more robust infrastructure and capacity. This indicates that the implementation of the SIPD has not yet fully met the principles of fairness and proportionality.<sup>38</sup>

Overall, the analysis based on the AUPB indicates that although the SIPD has a strong legal foundation and is ideal in design, its implementation in Raja Ampat faces serious challenges in terms of legal certainty, accuracy, efficiency, substantive transparency, and fairness. These findings underscore the need for adaptive policies and differentiated support for island regions so that the principles of the AUPB can be effectively realized in the implementation of the SIPD.

## **4. CONCLUSION**

The implementation of the Local Government Information System (SIPD) in Raja Ampat Regency has, in theory, fulfilled the formal legal requirements for integrating the local financial planning and management cycle. However, in empirical terms, there is a significant deviation between "law in the books" and "law in action" due to structural barriers characteristic of an archipelagic region, such as limited internet connectivity, instability of the national server, and

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<sup>38</sup> Ridwan HR, *Hukum Administrasi Negara* (Jakarta: Raja Grafindo Persada, 2018), p. 201–203.

disparities in the capacity of civil service human resources. Through the analytical lens of the General Principles of Good Governance (AUPB), this mandatory and centralized digital system is assessed as failing to substantively optimize the fulfillment of the principles of legal certainty, accuracy, efficiency, and justice for island regions. This research contributes to the study of administrative law by revealing the impact of the digital divide on the implementation of regional autonomy in peripheral areas. The policy implications of these findings underscore the urgency for the central government (Pusdatin, Ministry of Home Affairs) to formulate affirmative regulatory policies, such as providing asynchronous synchronization features (offline to online) and establishing tactical units with technical officers at the provincial level, to ensure system reliability and procedural justice in the administration of e-government.

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