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SIPD Integration in Regional Planning and Budgeting in Southwest Papua Province

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ABSTRACT : Indonesia's Local Government Information System (SIPD) links planning and budgeting documents, yet completed data entry does not establish consistent decisions or results orientation. This study examines SIPD integration in Southwest Papua Province using materials from semi-structured interviews conducted in September 2026. A qualitative case study focuses on planning, budgeting, and guidance of government agencies from the perspective of provincial actors. Thematic analysis combines five dimensions of digital integration capability with coding of operational experiences, normative statements, and proposed improvements. Identical files and repeated answers are not treated as independent evidence. The findings show that SIPD is used from annual planning documents through expenditure details and the production of budget work plans and implementation documents. Users report improved document quality and transparency, alongside spreadsheet use, restricted access schedules, inconsistent monitoring and evaluation data, and administrator-centred support. Experiences differ: some users report data and coordination difficulties, whereas another reports gaining proficiency through learning by doing. Administrative integration is evident, but substantive integration cannot be established without tracing allocation decisions and achieved outcomes. Digital integration capability is interpreted through the relationships among data quality, process continuity, institutional coordination, user capability, and information use. Policy implications include early data validation, accountable access management, reconciliation, explicit responsibilities, and organizational learning. The evidence supports analytical interpretation of provincial practices rather than comparisons across district and city governments.

KEYWORDS: *SIPD, regional planning, public budgeting, digital integration capability, Southwest Papua*

I. INTRODUCTION

Digital government transformation reshapes organizational routines, the distribution of authority, and the information flows that underpin public decisions. In regional financial management, these changes concern the capacity to connect development priorities, performance indicators, programmes, and funding requirements. A shared application can support these linkages, but its benefits depend on how organizations structure data and use information in their work processes (Dunleavy et al., 2006; Janowski, 2015; Mergel et al., 2019). The Local Government Information System (*Sistem Informasi Pemerintahan Daerah*, abbreviated as SIPD) serves as an instrument for managing regional development and financial information under Minister of Home Affairs Regulation No. 70 of 2019. Regional planning is governed by Minister of Home Affairs Regulation No. 86 of 2017, while regional financial management is based on Government Regulation No. 12 of 2019 and Permendagri No. 77 of 2020. The planning–budgeting linkage encompasses the alignment of the Regional Government Work Plan (RKPD), agency work plans (Renja), the General Budget Policy and Provisional Budget Priorities and Ceilings (KUA–PPAS), budget work plans, and the Regional Revenue and Expenditure Budget (APBD). SIPD provides a digital means for these processes; the authority to deliberate on, approve, and enact these documents remains with government actors in accordance with prevailing regulations.

An analytical problem arises when platform use is assessed solely on the basis of successful data entry and document printing. A successfully generated document may still contain misaligned indicators, budget ceilings unrelated to targets, or changes lacking a traceable rationale. The digital transformation literature regards process and organizational change as central to realizing the benefits of technology (Cordella & Tempini, 2015; Mergel et al., 2019). Integration therefore needs to be examined through data linkages, cross-unit work, and the use of outputs in decision-making.

Southwest Papua Province was established by Law No. 29 of 2022. In the context of strengthening a new government organization, SIPD integration relates to the allocation of responsibilities among regional government agencies, user guidance, and coordination between planning and budgeting. The interview materials from September 2026 show that actors recognize the linked document flow while also reporting problems of data and process continuity. This context enables an analysis of the relationship between the intended design of integration and user practices at the provincial level.

This study addresses the question of how planning and budgeting integration through SIPD is carried out by provincial-level actors in Southwest Papua. The supporting questions concern how data consistency is maintained, how schedules and access affect the process, how coordination and user support take place, and to what extent system outputs are used in decision-making. Provincial guidance of regency and city governments is discussed as a provincial function described in the interviews, not as the result of direct observation of each regency or city government.

The article contributes an account of digital integration capability through five interrelated dimensions. It also demonstrates the difference between the use of documents for administrative work and evidence that information changes allocation decisions. By comparing the accounts of planners, financial managers, an agency secretary, and an operator, the analysis identifies both convergence and tension across perspectives without treating any single view as representative of the entire organization.

II. LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

2.1 Digital transformation and organizational change

Digital transformation encompasses changes in processes, structures, actor relationships, and modes of value creation. Converting information into digital formats and using applications are part of this process, but they are insufficient to demonstrate organizational change (Mergel et al., 2019; Vial, 2019). In public administration, rules and routines shape how technological capabilities are used. Conversely, the data categories and access settings embedded in a system can shape work practices and the distribution of authority (Fountain, 2001; Orlikowski, 1992).

The digital-era governance perspective emphasizes the reintegration of government functions and processes (Dunleavy et al., 2006). In regional planning and budgeting, reintegration can be examined through data continuity across organizational units and across documents. Cordella and Tempini (2015) situate technology in relation to the bureaucratic need to maintain consistency and accountability. Accordingly, an evaluation of SIPD should examine the quality of the substantive work that the application supports.

2.2 Integration of planning and budgeting

Planning–budgeting integration refers to the linkage of priorities, indicators, targets, and funding within an explainable chain of decisions. Vertical alignment connects medium-term documents with annual plans and budgets. Horizontal alignment connects planners, financial managers, regional government agencies, and budget deliberation forums. Fiscal discipline, allocative priorities, and implementation capacity are key elements of public expenditure management (Schick, 1998; Shah, 2007).

In the regional context, the relationship between development targets, programmes, and funding requirements is also a concern of financial planning (Sinurat et al., 2025). Integration cannot be assessed merely through matching programme names. The analysis must also consider whether funded targets remain consistent with objectives and whether budget changes are accompanied by an explanation of their consequences for performance.

The institutional perspective helps explain a possible gap between formal structures and work practices (Meyer & Rowan, 1977; DiMaggio & Powell, 1983). Organizations may use a platform in line with formal requirements while substantive decisions are not yet fully supported by integrated data. However, the use of auxiliary tools outside the application does not automatically indicate disconnection. Its significance depends on the function of the tool, the authorization of changes, and their reconciliation with the official data source.

2.3 Digital integration capability

Digital integration capability is defined as an organization's collective capacity to combine platforms, data, rules, competencies, and coordination into planning and budgeting processes that are consistent, traceable, and usable for decision-making. This definition locates capability in the relationships between functions rather than solely in operators' skills. Its five dimensions are presented in Table 1.

Table 1 Dimensions of digital integration capability

Dimension	Focus of examination
Data integration	Consistency of indicators, targets, nomenclature, budget ceilings, sources, and data periods.
Process integration	Continuity of stages, schedules, verification, correction, and approval.
Institutional integration	Allocation of responsibilities and coordination between substantive owners and administrators.
User capability	Technical and substantive competence, support, and organisational learning.
Information use	Use of outputs in deliberations on priorities, allocation, and evaluation of results.

Source: authors' synthesis of the conceptual framework.

The five dimensions serve as analytical lenses rather than a validated maturity score. Interview data may reveal problems in a given dimension without providing a measure of their impact. For example, complaints about data discrepancies constitute evidence of user experience, whereas the number of discrepancies would require an examination of system outputs.

2.4 Analytical propositions

The study uses five propositions to guide pattern matching. P1 posits that a shared platform supports consistency when the quality of initial data and responsibility for updating are maintained. P2 posits that cross-functional coordination and aligned schedules sustain process continuity. P3 posits that the concentration of knowledge and access control in a small number of actors may limit organisational learning. P4 posits that the use of outputs in deliberations on priorities and allocation is the bridge to substantive integration. P5 posits that access disruptions are more likely to cause fragmentation when the organisation lacks contingency and reconciliation mechanisms.

These propositions are not tested as statistical causal relationships. The analysis assesses the degree of fit, divergent experiences, and the limits of the evidence for each proposition. Findings that do not match initial expectations are retained to refine the explanation.

III. METHODS

3.1 Design and case scope

The study adopts a qualitative case study approach (Yin, 2018), with the process of SIPD integration in planning and budgeting at the level of Southwest Papua Province as the unit of analysis. Interviews were conducted in September 2026. The analysis focuses on the accounts of planning, financial management, and agency actors contained in the semi-structured response documents.

The case is limited to provincial-level practices and guidance as described in the interview materials. The data do not provide separate case series for individual regencies or cities. The design is therefore not treated as a multiple-case study of six regions, and no ranking or maturity comparison across regencies and cities is made. Accounts referring to 2025–2026 are understood as retrospective narratives given in the September 2026 interviews.

3.2 Corpus and control for source duplication

The corpus consists of seven DOCX response files and one PDF file. The number of files is not used as the number of informants. Two files labeled with different positions contain identical text; both are treated as a single response package. Two control/planning files contain substantially overlapping responses; the shared sections are used once, while additional information is retained. The financial manager's responses in the DOCX and PDF files are substantially duplicated and are treated as a single package.

After controlling for duplication, the materials were grouped into four analytical packages: planning, control and guidance, financial management, and technical agency. The last package contains two distinct perspectives, namely those of a secretary and an operator. This grouping describes the structure of the materials and does not establish the number of people interviewed. Anonymous source codes are used to maintain the traceability of the analysis (Table 2).

Table 2 Source structure and analytical codes

Code	Source perspective	Analytical treatment
S-01	Provincial planning	Two files labeled with different positions containing identical text; one evidence package.
S-02	Control and guidance	Two overlapping files; repeated responses used once.
S-03	Financial management	DOCX and PDF substantially duplicated; one evidence package.
S-04A	Technical agency secretary	Managerial perspective within the agency package.
S-04B	Technical agency operator	Operational perspective within the agency package.

Source: analysis of September 2026 interview materials.

Codes refer to source packages or to perspectives within a package. Statements in files with identical text are not used as grounds for inferring agreement between two officials. Likewise, the predominantly normative accounts of the control and financial management sources are not treated as equivalent to examples of users' operational experience.

3.3 Data sources and thematic analysis

The primary material consists of written responses to 12 semi-structured questions on document flow, data validity, consistency, auxiliary tools, budget ceiling changes, role allocation, schedules, problem resolution, training, report use, benefits, and improvement priorities. The response documents are not treated as verbatim audio transcripts. Short quotations are taken from the available response texts and linked to source codes and question numbers. Quotations have been translated into English by the authors; the original wording is given in parentheses where relevant.

The analysis combines deductive coding based on the five dimensions of digital integration capability with inductive coding of emerging experiences (Miles et al., 2020; Braun & Clarke, 2021). The analytical steps comprise reading all materials, checking for duplication, separating experiential accounts from normative descriptions, coding, grouping themes, and comparing perspectives. Inductive themes include initial input quality, schedule locking, interim work outside the system, informal learning, and control and evaluation.

Statements are classified as specific experiences, perceived benefits or constraints, normative explanations, and proposals for improvement. The example of a budget change from IDR 10 billion to IDR 7 billion in the financial manager's responses is treated as an illustration because it is not accompanied by the identity of the sub-activity, the document, or the date of the decision. The figure is not used as a finding on budget realization. Requests for automatic reconciliation are likewise coded as proposals rather than as features already in operation.

3.4 Credibility and protection of identity

Credibility is strengthened by comparing accounts across perspectives and by examining cases that diverge from the dominant pattern. The use of Excel, for instance, is described as unnecessary from one planning perspective but is reported as an auxiliary tool by the secretary and the operator. Such differences are retained as findings rather than eliminated to produce artificial consensus.

Triangulation is limited to the comparison of response sources. It is not equated with methodological triangulation using observation, application logs, or examination of budget documents. The analysis does not claim saturation, member checking, interview duration, or audio recording because information on these aspects of data collection is not available in the corpus. Source codes, question numbers, and the classification of statement types provide an analytical trail that can be re-examined.

Results are presented using anonymous codes, and the names of individuals have been removed from descriptions of coordination problems. Criticism of administrators is reported as the sources' perceptions of work arrangements, not as an assessment of individuals. The article contains no accounts, credentials, or technical information that would enable system access. Documentation of informant consent and ethical approval did not form part of the analyses materials; the article does not claim ethical approval that has not been documented.

IV. RESULT

4.1 The digital workflow is used, but data continuity is contested

The accounts of the secretary and the operator show that SIPD is used from the RKPD and Renja stages through to expenditure details in budgeting. The operator explains that budget details are prepared with input from divisions and sections and are then mapped according to standard prices and expenditure codes. The secretary emphasizes that sub-activity data and budget ceilings form the basis for entering expenditure details. This finding supports the existence of administrative linkages between planning and budgeting (S-04A and S-04B, questions 1–2).

The planning source emphasizes the intended flow of indicators from medium-term documents to the RKPD, Renja, and RKA. In describing actual experience, however, the same source reports that the configuration of initial inputs has not adequately supported data flow: data are meant to flow from the RKPD to the Renja and RKA, but do not (original: "*data mengalair dari RKPD ke Renja dan RKA tidak mengalir*"; S-01, question 11). The original spelling follows the response document. This statement is a report of constraints from the planning perspective, not the result of technical interoperability testing of the application.

The control source explains the need to check the consistency of documents, authority, nomenclature, indicators, and targets (S-02, questions 2–3). This account describes the principles of validation. When compared with the reports of disrupted data flow, the integration problem lies in the relationship between input quality, document mapping, and verification. The available evidence does not allow the effects of application design, input errors, and stage configuration to be separated.

The study thus finds both the use of a digital workflow and a perceived disconnection in information flow. The two findings can coexist: documents and expenditure details can still be completed, while the consistency of indicators and the use of data across stages require correction. This is a reason to distinguish the availability of administrative outputs from the quality of data integration.

4.2 Excel functions as an auxiliary tool that requires reconciliation

The use of Excel reveals differing perspectives. The planning source states that Excel is not used in SIPD (original: "*Exel tidak digunakan dalam* SIPD RI"; S-01, question 4). The secretary, by contrast, explains that Excel is used in budgeting "to simplify and speed up the preparation of expenditure details for each sub-activity" (S-04A, question 4). The operator reports the need for Excel worksheets when processing Strategic Plan (Renstra) data to reduce entry errors (S-04B, question 4).

This difference is insufficient to conclude that either response is incorrect. The first statement may refer to the official workflow within the application, whereas the two user responses describe preparatory work outside it. This interpretation is consistent with the control and financial management sources' explanation that auxiliary tools may be used for analysis and control and subsequently aligned with SIPD as the official source (S-02 and S-03, question 4).

The findings do not indicate that all Excel work constitutes a shadow system replacing SIPD. The functions described by users are the preparation of details, checking, and data preparation. A risk of version discrepancies nonetheless remains if changes are not reconciled. However, the corpus contains no comparison files or frequency of numerical discrepancies; this risk is therefore not presented as a measured occurrence.

Auxiliary tools also reflect working-format needs that users have not yet been able to meet fully through system outputs. The implication is to designate the official source, assign responsibility for worksheets, and conduct checks before final entry. Eliminating all auxiliary tools without assessing their functions could remove checking mechanisms that users consider useful.

4.3 Access schedules as the point of connection between technology and authority

The secretary reports that switching back and forth between the RKPD and budgeting stages causes confusion and wastes time. Access disruptions perceived as server congestion or slow networks also hinder the completion of stages (S-04A, question 7). The operator states that schedule misalignment causes delays and the need for schedule adjustments, while work is shifted to worksheets when the system cannot be accessed (S-04B, question 7).

The planning source explains that once a schedule is locked, agencies (OPD) cannot access the relevant stage, and reopening it requires an administrator as well as authorization from leadership (S-01, question 7). This account shows that access is not merely a connectivity issue. Stage status and administrative decisions also determine when work can be carried out.

The operator proposes a "more flexible schedule-opening policy" for urgent corrections or adjustments (S-04B, question 12). This proposal reflects a need for process adaptation. The flexibility in question cannot be directly interpreted as unrestricted access, since data changes also require authorization and version control.

The cross-source pattern supports the interpretation that schedules are a critical point of process integration. Interim work outside the system maintains data readiness, but it needs to be followed by reconciliation once access is restored. The study did not measure downtime, the number of incidents, or the effect of delays on the date of APBD enactment. Complaints about working time are treated as user experience, not as a calculated measure of efficiency.

4.4 Administrator support helps users, but coordination remains uneven

The operator explains that the Regional Development Planning, Research and Innovation Agency (BAPPERIDA) most often helps resolve SIPD problems by involving the agencies concerned, identifying the source of the problem, and guiding the steps to resolve it (S-04B, question 8). The secretary mentions support from the finance unit and BAPPERIDA, together with knowledge exchange through asking and sharing with colleagues (S-04A, question 8). These two responses show an intermediary role that translates user needs into operational steps.

At the same time, the planning source reports a concentration of administrator management and direct communication with leadership that is perceived as not adequately involving the relevant divisions (S-01, question 8). This account indicates a perceived coordination gap. In the absence of meeting minutes, access logs, or confirmation from other parties regarding specific events, the study does not conclude that any abuse of authority or personal misconduct occurred.

The explanations of the control and financial management sources distinguish the responsibilities of data owners, planners, budget managers, technology support, and coordination forums (S-02 and S-03, questions 6–8). Comparison with user experiences indicates the need to link technical support with substantive owners. Administrators can help open access and resolve problems, whereas the accuracy of targets, budget ceilings, and programme justifications requires verification by the responsible actors.

The findings reveal two sides of centralised support: the availability of help nodes recognised by users and the risk of dependence on particular communication channels. Digital intermediary mechanisms help with day-to-day work, but organisational capacity requires the documentation of solutions, the assignment of back-up staff, and the involvement of substantive divisions. This statement is an analytical implication, not evidence that such back-up mechanisms have already been implemented.

4.5 User capability develops through different pathways

Training experiences are not uniform. The secretary states that they "only learned independently (learning by doing)" and reports encountering no technical or substantive difficulties after three years of involvement (S-04A, question 9). The operator attended training on control and evaluation but found that the realisation data retrieved during the training did not match the validated data brought by participants (S-04B, question 9).

The planning source states that administrators have not yet provided training to agencies (S-01, question 9). This statement does not prove that no SIPD training has ever taken place, since the operator reports having attended training. The difference may relate to the organiser, the type of module, or the target participants. The corpus does not provide participant lists or schedules that would allow this to be determined.

The secretary represents a case that qualifies the assumption that the absence of formal training always leads to difficulties in use. Repeated experience and knowledge exchange can build individual capability. However, one user's proficiency does not demonstrate the existence of back-up capacity when staff are reassigned.

The operator's account also shows that application training does not necessarily resolve problems of data substance. Discrepancies in realisation data require an examination of periods, sources, updates, and indicator mapping. Capacity development therefore needs to link practice in using modules with data reconciliation and the interpretation of performance, rather than merely introducing menu functions.

4.6 Outputs are used in meetings, but their effect on allocation has not been traced

The secretary identifies the RKA and the Budget Implementation Document (DPA) as outputs used by leadership in meetings and decision-making (S-04A, question 10). The operator mentions Renja reports generated by SIPD (S-04B, question 10). These responses provide evidence of document use in organisational work, although they contain no examples of specific decisions that changed as a result of information analysis.

The secretary considers the most tangible changes to lie in document quality and transparency; the operator emphasises document quality (S-04A and S-04B, question 11). These perceived benefits indicate that the application generates administrative value recognised by users. The study does not convert them into claims of percentage improvements in quality, time savings, or better development outcomes.

The secretary explains that changes to expenditure details within a sub-activity remain visible when the account and volume are retained and the unit price is set to zero (S-04A, question 5). This account is an example of the visibility of data elements from the user's perspective. The visibility of zero values does not demonstrate the existence of a complete audit trail recording before-and-after values, reasons, timing, the actor responsible, and authorisation of changes.

The planning source reports problems in the use of control and evaluation data and in the performance of the evaluation function (S-01, questions 10–11). This account overlaps with the operator's experience of realisation data discrepancies during training. Both draw attention to the continuity between planning and monitoring data, but they provide no technical evidence that the two stem from the same incident or cause.

Overall, the use of outputs in meetings has been reported, whereas their impact on results-based priorities and allocation cannot yet be established. Table 3 summarises the patterns of evidence and the limits of their interpretation.

Table 3 Summary of findings and limits of evidence

Theme	Main sources	Limits of interpretation
Data flow	S-01; S-04A; S-04B, P1–3 and P11	Use of the workflow reported; continuity not tested through logs.
Excel as an auxiliary tool	S-01; S-02; S-03; S-04A; S-04B, P4	Preparation and control functions; replacement of the official source not demonstrated.
Schedules and access	S-01; S-04A; S-04B, P7; S-04B, P12	Complaints of delays; duration and technical causes not measured.
Support coordination	S-01; S-04A; S-04B, P8	Assistance and concentration reported; personal allegations not verified.
User learning	S-01; S-04A; S-04B, P9	Divergent experiences; absence of all training not demonstrated.
Use of outputs	S-04A; S-04B, P10–11; S-01, P10–11	Document use and benefits perceived; allocative impact not yet traced.

Source: analysis of September 2026 interview materials.

P in Table 3 refers to interview question numbers, not to analytical propositions.

V. DISCUSSION

5.1 Administrative integration is an achievement that does not yet ensure substantive integration

The findings show that SIPD has become part of the planning and budgeting workflow. Renja, RKA, and DPA outputs are recognized and used, and users consider that document quality has improved. This achievement supports the platform's function in unifying the structure of administrative work. However, the reports on initial input, schedules, and evaluation data indicate that the linkages between stages still require organizational effort.

The digital-era governance perspective helps interpret the use of a shared platform as an opportunity for reintegration (Dunleavy et al., 2006). The empirical evidence of this study shows that this opportunity is realized through users' work and coordination. A data flow designed to be connected may still require substantive checks before it produces consistency among indicators, targets, and funding.

The institutional interpretation of a gap between structure and practice is relevant as a provisional explanation (Meyer & Rowan, 1977). However, the data are insufficient to establish that the organization is engaged merely in symbolic compliance. Documents are indeed used, and their benefits are reported. A more proportionate conclusion is that administrative integration exists, together with some elements of procedural coordination, while the depth of substantive integration has not been demonstrated through the tracing of decisions and results.

5.2 Initial input quality and reconciliation determine information continuity

P1 receives support at the level of patterns in the accounts: the planning source identifies initial input as a problem, the control source emphasizes validation, and the operator reports discrepancies in evaluation data. This pattern is consistent with the notion that data and organizational routines mutually shape the use of technology (Orlikowski, 1992; Fountain, 2001). Nevertheless, the evidence does not establish that initial input errors are the sole cause of disruption.

The Excel findings revise the initial assumption regarding shadow systems. Worksheets can serve as a preparation and checking mechanism that supports integration. Risk arises when worksheets contain decisions or figures that are not returned to the official source. Thus, the function and governance of auxiliary tools matter more than the presence of Excel itself. This evidence means that P3 should be read conditionally: dependence and auxiliary tools impede learning when knowledge and data changes are not reintegrated into the organization.

The digital integration capability framework needs to distinguish between structural consistency and semantic consistency. Matching codes and sub-activity names support mapping, whereas the linkage of indicators with objectives and funding requires planning reasoning. Verification of initial data and reconciliation across stages are the mechanisms that connect the two.

5.3 Access management brings process discipline into tension with the need for adaptation

P2 is supported by the secretary's and the operator's complaints about schedule misalignment and by the planning source's explanation of access locking. Access management can maintain stage discipline, but it also makes corrections dependent on the decisions of authorized actors. This finding shows that system flexibility is a matter of process governance rather than simply of adding features.

P5 receives limited support from reports of interim work when access is disrupted. The corpus does not show whether a formal contingency protocol exists or whether reconciliation is always performed after restoration. The relationship between disruption and fragmentation is therefore presented as a risk mechanism requiring further examination, not as a measured causal outcome.

From an interoperability perspective, technological connectivity requires alignment of policy and management (Pardo et al., 2012). Correction requests, authorisation to reopen stages, recording of changes, and the determination of final data are organisational relationships that need to be governed jointly. A shared work calendar is beneficial when accompanied by a clear exception pathway for legitimate corrections.

5.4 Digital intermediaries need to become an organisational capacity

Support from BAPPERIDA and the finance unit demonstrates the role of digital intermediaries who help users understand problems and the steps needed to resolve them. These intermediaries connect the structure of the application with substantive work. However, reports of concentrated coordination and learning through informal networks indicate that knowledge cannot be assumed to be evenly distributed.

The secretary's case shows that learning by doing can produce strong individual capability. This finding qualifies explanations that attribute all constraints to a lack of training. Capacity issues are more appropriately located in knowledge continuity, the accessibility of support, and the fit between training and data problems. This is consistent with the view that digital transformation entails changes in routines and organisation (Mergel et al., 2019).

The study's conceptual contribution lies in the relationship between technical capacity and substantive ownership. Administrators facilitate access, but the assessment of needs, objectives, and budget ceilings requires substantive actors. Integration may weaken when these two forms of authority are conflated without verification or separated without communication. This contribution is an analytical elaboration of the case, not a claim of a first-time discovery that has been compared against the entire literature.

5.5 Information use must be traced through to the consequences of decisions

P4 receives initial support because the Renja, RKA, and DPA are used in organisational forums. This support does not yet amount to evidence that data change priorities, improve allocation, or produce better outcomes. The budgeting literature regards the link between funding and results as an issue requiring information and decision-making capacity (Schick, 1998; Shah, 2007).

Further examination should trace a single programme from planning targets, initial budget ceiling, corrections, and final decision through to implementation results. Information from before and after deliberation is needed to explain why changes occurred and what their consequences were for targets. Through such an examination, the use of documents in meetings can be distinguished from the use of information as a basis for policy choices.

The five-dimension framework contributes a diagnostic tool that links administrative benefits with the conditions for substantive use. In this case, the most important limitation lies in evidence on decisions and results. The diagnosis does not assign a numerical maturity level; rather, it indicates which parts of the process need to be traced so that integration claims can be tested more rigorously.

VI. POLICY IMPLICATION

The first improvement is quality control from the initial input stage. BAPPERIDA, financial managers, and regional government agencies need to agree on data owners, indicator sources, periods, units, and updating rules. Checks before a stage is locked should cover the linkages between objectives, programmes, targets, budget ceilings, and funding sources. This recommendation responds to the reported problems with the initial

data structure and discrepancies in evaluation data.

The second improvement concerns the management of changes and access schedules. A shared work calendar should be accompanied by procedures for correction requests, designation of authorizing officials, reasons for changes, and notification of the relevant divisions. Indicators of improvement could include correction handling time and the completeness of change records. Baselines and targets should be set after initial measurement rather than inferred from interviews.

The third improvement is to maintain the reconciliation of auxiliary tools with SIPD. Worksheets used for expenditure details and checking should record a date, a responsible person, and a reference to the official output. Interim work carried out during access disruptions should be checked before being transferred into the system. The aim is to preserve the benefits of auxiliary tools while controlling version discrepancies.

The fourth improvement is to build support that does not depend on a single individual. Support mechanisms should distinguish between technical problems, planning substance, and budgeting policy. Solutions should be recorded in a shared guide, and back-up staff should be involved. Training should use real, reconciled data so that users can practise checking indicators and realization and following up on errors.

The fifth improvement is to make outputs a basis for decision analysis. Planning and budgeting meetings should present the linkage between targets and budget ceilings, changes and their rationale, and the consequences for results. Minutes should record the information underlying allocation choices. Progress can be assessed by the completeness of data references and decision explanations, not merely by the number of documents printed.

In the guidance of regency and city governments, this framework can be used as a checklist adapted to their respective authorities. Its application does not imply that provincial-level findings apply identically to every region. Local examination is still required to determine the problems, support capacity, and strengthening needs of each local government.

VII. CONCLUSION

The interview findings show that SIPD is used in the working relationship between planning and budgeting at the level of Southwest Papua Province. Users report benefits in document quality and transparency, as well as the use of Renja, RKA, and DPA outputs in organizational forums. These practices provide evidence of administrative integration but are not sufficient to establish that integrated information changes allocations and improves development outcomes. The reported constraints relate to initial input quality, the continuity of control and evaluation data, access schedules, the reconciliation of auxiliary tools, and the coordination of user support. Experiences are not uniform: one user reports proficiency gained through learning by doing, while another encountered data discrepancies despite attending training. These differences indicate the need for explanations that connect technology with organizational routines and responsibilities. Digital integration capability provides a framework for explaining the relationships among data quality, process continuity, institutional coordination, user capability, and information use. Improvements should be directed towards substantive verification, traceable authorization of changes, reconciliation, shared learning, and documentation of the rationale for decisions. Integration should be assessed by the linkage between targets and funding and by the use of information in policy choices.

The limitations of this study lie in its reliance on response documents, the duplication of some sources, the normative character of parts of the accounts, and the absence of observations and change logs as comparative evidence. The number of unique informants and the distribution of interviews across regions cannot be determined from the number of files. The findings are not statistically generalized and are not treated as the results of a comparison across regencies and cities. Future research should trace programmes and budget decisions longitudinally and broaden the sources to include regional implementer, oversight bodies, and decision documents.

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